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San Francisco Assessment Appeals Board

Journal of Proceedings
(Combined Agendas and Minutes)

April - June
2004

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Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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977
#1
4/1/04

Assessment Appeals Board 1 Hearing

Room 406, City Hall

Thursday, April 01, 2004 To Thursday, April 01, 2004

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1643
APPLICANT:	CARRAMERICA REALTY CORP
PARCEL NO.:	0167 063
PARCEL ADDRESS:	0075 0000 BROADWAY ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$30,997,466.00
APPLICANT'S OPINION:	$15,499,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1644
APPLICANT:	CARRAMERICA REALTY CORP
PARCEL NO.:	0171 068
PARCEL ADDRESS:	0001 0000 JACKSON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$23,248,098.00
APPLICANT'S OPINION:	$11,599,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

DATE POSTED
MAR 23 2004
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Thursday, April 01, 2004 To Thursday, April 01, 2004
9:30 AM (ALL DAY)

4) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1645
APPLICANT:	CARRAMERICA REALTY CORP
PARCEL NO.:	0168 057
PARCEL ADDRESS:	0057 0000 THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$23,248,098.00
APPLICANT'S OPINION:	$11,599,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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Lobbyist Registration and Reporting Requirements

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, April 1, 2004 at 9:37 a.m.

SF
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4/1/04

Present: David Wilbur, Carol Ruth Silver, and Gordon Huseby

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Quorum present

Chairperson: Carol Ruth Silver, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-1643	Carramerica Realty Corp	A.V. Lowered (Assessor)
2002-1644	Carramerica Realty Corp	A.V. Lowered (Assessor)
2002-1645	Carramerica Realty Corp	A.V. Lowered (Assessor)

There being no further business, the Board, at the hour of 10:35 a.m., recessed to reconvene Tuesday, April 6, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on April 12, 2004

San Francisco

Agenda* / Notice of Assessment Appeals Board

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SF
A77
#1
4/6/04

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, April 06, 2004 To Tuesday, April 06, 2004
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0207
APPLICANT:	DATAM S.F. PARTNERSHIP c/o TACHIBANA
PARCEL NO.:	0326 011
PARCEL	0222 0000 MASON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$69,677,850.00
APPLICANT'S	$40,596,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0208
APPLICANT:	DATAM S.F. PARTNERSHIP c/o TACHIBANA
PARCEL NO.:	0326 012
PARCEL	0275 0000 O'FARRELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$19,769,160.00
APPLICANT'S	$11,518,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

DATE POSTED
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Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, April 06, 2004 To Tuesday, April 06, 2004
9:30 AM (ALL DAY)

4) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0209
APPLICANT:	DATAM S.F. PARTNERSHIP c/o TACHIBANA
PARCEL NO.:	0326 013
PARCEL	0275 0000 O'FARRELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$9,189,413.00
APPLICANT'S	$5,354,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0210
APPLICANT:	DATAM S.F. PARTNERSHIP c/o TACHIBANA
PARCEL NO.:	0326 020
PARCEL	0222 0000 MASON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$4,346,250.00
APPLICANT'S	$2,532,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, April 6, 2004 at 9:40 a.m.

SF
A77
#2
4/6/04

Present: Diane Robinson, Alec Lambie, and Peter Fatooh

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Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition	
2002-0207	Datam SF Partnership	A.V.Lowered (Assessor)	{by a 2-1 vote,
2002-0208	Datam SF Partnership	A.V.Lowered (Assessor)	with member
2002-0209	Datam SF Partnership	A.V.Lowered (Assessor)	Diane Robinson
2002-0210	Datam SF Partnership	A.V.Lowered (Assessor)	dissenting.}

There being no further business, the Board, at the hour of 11:10 a.m., recessed to reconvene Wednesday, April 7, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran

Dawn Duran
Administrator

Approved by the Board on April 7, 2004

Agenda* / Notice of Assessment Appeals Board

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SF
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#1
4/7/04

Assessment Appeals Board 1 Hearing

Room 406, City Hall

Wednesday, April 07, 2004 To Wednesday, April 07, 2004

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1628
APPLICANT:	BF - REAL ESTATE US II, LP c/o RREEF AMERICA PARTNERS, LLC
PARCEL NO.:	0289 004
PARCEL ADDRESS:	0001 0000 SANSOME ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$169,793,280.00
APPLICANT'S OPINION:	$161,353,513.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1629
APPLICANT:	BF - REAL ESTATE US II, LP c/o RREEF AMERICA PARTNERS, LLC
PARCEL NO.:	0289 003
PARCEL ADDRESS:	0001 0000 SANSOME ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$8,046,444.00
APPLICANT'S OPINION:	$7,646,487.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
MAR 3 0 2004
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, April 07, 2004 To Wednesday, April 07, 2004
9:30 AM (ALL DAY)

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, April 7, 2004 at 9:37 a.m.

SF
A77
#2
4/7/04

Present: Peter Fatooh, Alec Lambie and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Court Reporter Present

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The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-1628	BF – Real Estate US II, LP	Continued
2002-1629	BF – Real Estate US II, LP	Continued

RECESS

The Board, at the hour of 11:32 am, recessed to reconvene at 1:45 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 2:08 p.m.

Present: Peter Fatooh, Alec Lambie and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Court Reporter Present

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-1628	BF – Real Estate US II, LP	Continued
2002-1629	BF – Real Estate US II, LP	Continued

There being no further business, the Board, at the hour of 3:55 p.m., recessed to reconvene Friday, April 9, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on April 9, 2004

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Thursday, April 08, 2004
9:30 AM (ALL DAY)

SF
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#1
4/8/04

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0615
APPLICANT:	COUSINS/MYERS SECOND STREET PARTNERS, LLC
PARCEL NO.:	3721 089
PARCEL ADDRESS:	0101 2ND ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$119,052,937.00
APPLICANT'S REVISED OPINION OF VALUE:	$101,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0926
APPLICANT:	SRI HILLS PLAZA VENTURE, LLC c/o SHORENSTEIN REALTY
PARCEL NO.:	3744 005
PARCEL ADDRESS:	0002 HARRISON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$41,419,877.00
APPLICANT'S OPINION:	$28,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

DATE POSTED
MAR 31 2004
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0927
APPLICANT:	SRI HILLS PLAZA VENTURE, LLC c/o SHORENSTEIN REALTY
PARCEL NO.:	3744 003
PARCEL ADDRESS:	0345 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$77,662,277.00
APPLICANT'S OPINION:	$66,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1223
APPLICANT:	WILLIAMS - SONOMA, INC.
PARCEL NO.:	0112 009
PARCEL ADDRESS:	1150 SANSOME ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$53,060,400.00
APPLICANT'S OPINION:	$26,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1224
APPLICANT:	WILLIAMS-SONOMA, INC
PARCEL NO.:	0112 001
PARCEL ADDRESS:	1051 BATTERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$24,969,600.00
APPLICANT'S OPINION:	$12,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Thursday, April 08, 2004
9:30 AM (ALL DAY)

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

FRIDAY, APRIL 9, 2004
9:30 AM

SF
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closed

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1) Public Comment on any agenda item.

2) **Closed Session with legal counsel to review documents, deliberate valuation, and draft findings of fact for the following application** (pursuant to Revenue and Taxation Code Section 1605.4):

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Application Nos.: 2002-0574
Applicant: Equity Office Properties, Inc.
Parcel No.: Block 3715, lots 013
Address: 188 The Embarcadero
Value Enrolled by the Assessor: $33,932,646
Assessor Recommendation of Value: $29,103,500
Applicant's Revised Opinion of Value: $23,790,000
Roll Year: 2002 Regular Roll
Topic: Decline in Value

3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

DATE POSTED
APR 0 1 2004
Assessment Appeals Board

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, April 9, 2004 at 9:30 a.m.

SF
A77
#2
4/9/04
closed

Present: Alec Lambie and Diane Robinson

Quorum present

Chairperson: Alec Lambie, Presiding

Deputy City Attorney: Paul Zaferskey

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The Board began its meeting in open session, and having no public comment, at the hour of 9:34 a.m. the Board convened into closed session to review documents, deliberate the valuation, and commence drafting proposed findings of fact for the following listed application for changed assessment affecting the roll year at issue. The Board, at the hour of 10:38 a.m. reconvened in open session, and took certain action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2002-0574	Equity Office Properties, Inc.	Remains submitted

There being no further business, the Board, at the hour of 10:45 a.m., recessed to reconvene Monday, April 12, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, April 13, 2004

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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SF
A77
#1
4/12/04

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, April 12, 2004 To Monday, April 12, 2004
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0641
APPLICANT:	HONORWAY INVESTMENT CORP.
PARCEL NO.:	0265 005
PARCEL ADDRESS:	0388 0000 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$58,978,291.00
APPLICANT'S OPINION:	$22,509,237.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0642
APPLICANT:	HONORWAY INVESTMENT CORP.
PARCEL NO.:	0265 004
PARCEL ADDRESS:	0388 0000 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$9,550,396.00
APPLICANT'S OPINION:	$4,458,359.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

DATE POSTED
APR 0 6 2004
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, April 12, 2004 To Monday, April 12, 2004
9:30 AM (ALL DAY)

4) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0643
APPLICANT:	HONORWAY INVESTMENT CORP.
PARCEL NO.:	0265 003
PARCEL ADDRESS:	0388 0000 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,192,234.00
APPLICANT'S OPINION:	$538,194.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0775
APPLICANT:	RHV FRANCISCO, LLC
PARCEL NO.:	0056 006
PARCEL ADDRESS:	1789 0000 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$34,021,080.00
APPLICANT'S OPINION:	$25,404,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, April 12, 2004 To Monday, April 12, 2004
9:30 AM (ALL DAY)

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, April 12, 2004
9:30 AM (ALL DAY)

SF
A77
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4/12/04
amended

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APPLICANT:	HONORWAY INVESTMENT CORP.
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AMENDED
APR 07 2004
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, April 12, 2004
9:30 AM (ALL DAY)

4) Hearing, discussion, and possible action involving:

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PARCEL	0388 0000 MARKET ST,
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CURRENT ASSESSMENT:	$1,192,234.00
APPLICANT'S OPINION:	$538,194.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
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5) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0775
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PARCEL	1789 0000 MONTGOMERY ST,
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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, April 12, 2004
1:30 PM

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0750
APPLICANT:	SPP REAL ESTATE (235 PINE) INC.
PARCEL NO.:	0267 015
PARCEL ADDRESS:	0235 PINE ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$50,619,622.00
APPLICANT'S OPINION:	$43,700,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1631
APPLICANT:	BRE - SANSOME, LLC
PARCEL NO.:	0238 006
PARCEL ADDRESS:	0350 SANSOME ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$25,229,700.00
APPLICANT'S OPINION:	$17,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, April 12, 2004
1:30 PM

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Assessment Appeals Board 1 Hearing

Room 406, City Hall

Monday, April 12, 2004 To Monday, April 12, 2004

1:30 PM (ALL DAY)

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APPLICATION:	2002-0750
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APPLICATION:	2002-1631
APPLICANT:	BRE - SANSOME, LLC c/o MCCARTHY COOK & COMPANY
PARCEL NO.:	0238 006
PARCEL ADDRESS:	0350 0000 SANSOME ST,
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CURRENT ASSESSMENT:	$25,229,700.00
APPLICANT'S OPINION:	$17,000,000.00
TAXABLE YEAR:	2002
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DATE POSTED
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Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, April 12, 2004 To Monday, April 12, 2004
1:30 PM (ALL DAY)

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

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In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco, Monday, April 12, 2004 at 9:37 a.m.

Present: Carol Ruth Silver, Gordon Huseby and David Wilbur

Quorum present

Chairperson: Carol Ruth Silver, Presiding

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0641	Honorway Investments, Inc.	Submitted
2002-0642	Honorway Investments, Inc.	Submitted
2002-0643	Honorway Investments, Inc.	Submitted
2002-0775	RHV Francisco, LLC	Moved to 1:30 session

RECESS

There being no further business, the Board, at the hour of 12:08 p.m., recessed to reconvene at 1:40 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:46 p.m.

Present: Carol Ruth Silver, Gordon Huseby and David Wilbur

Quorum present

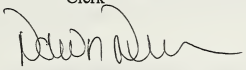
Chairperson: Carol Ruth Silver, Presiding

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0775	RHV Francisco, LLC	Submitted
2002-0750	SPP Real Estate (235 Pine), Inc.	Parties agreed to move this hearing to 4/14/04
2002-1631	BRE-Sansome, LLC	Postponed at hearing by assessor

There being no further business, the Board, at the hour of 3:55 p.m., recessed to reconvene Tuesday, April 13, 2004 at 9:30 a.m.

Gloria L. Young
Clerk



Dawn Duran
Administrator

Approved by the Board on Tuesday, April 13, 2004

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda

NOTICE OF CLOSED MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
TUESDAY, APRIL 13, 2004
9:30 A.M.

SF
A77
#1
4/13/04
closed

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1) Public Comment

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)
To deliberate and take possible action on the valuation assessment for the following application:

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APPLICATION: 2002-1630
APPLICANT: BRE-New Montgomery
PARCEL NO.: 3707 062
PARCEL ADDRESS: 33 New Montgomery Street
TOPIC: Decline in Value
CURRENT ASSESSMENT: $62,215,920
ASSESSOR RECOMMENDATION OF VALUE: $57,200,000
APPLICANT'S REVISED OPINION: $47,700,000
TAXABLE YEAR & TYPE: 2002 Regular Roll Year
APPEAL TYPE: Real Property

DATE POSTED
APR 06 2004
Assessment Appeals Board

3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

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1 Dr. Carlton B. Goodlett Place
San Francisco CA, 94102-4697

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NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 3** HEARING
ROOM 406, CITY HALL, 1 DR. CARLTON B. GOODLETT PLACE

TUESDAY, APRIL 13, 2004
1:30 P.M.

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1) Public Comment

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

Board to meet with legal counsel to review documents and discuss legal issues regarding the Motion to Consolidate the Joe Abouab, Karl Pliscke, and Terry Chantrelle vs. City & County of San Francisco (case no. 946445, filed in San Francisco Superior Court by Wayne Lesser and Michael Mendelson) with the IBM Personal Pension Plan vs. City &County of San Francisco and the Assessment Appeals Board for the City & County of San Francisco (consolidated case nos. 404897 and 500887). Court cases and legal issues involve property known as One Market Plaza, block 3714, lot 007 and block 3741, lot 031.

DATE POSTED
APR 09 2004
Assessment Appeals Board

APPEAL NO.	ROLL YEAR	APPLICANT NAME
92-0937	86	One Market
92-0938	87	One Market
92-0939	87	One Market
92-0940	88	One Market
92-0941	88	One Market
92-0942	89	One Market
92-0943	89	One Market
92-0944	90	One Market
92-0945	90	One Market
92-0946	91	One Market
92-0947	91	One Market
92-0948	92	One Market
92-0949	92	One Market
92-0950	86	Equitable Life
92-0951	87	Equitable Life
92-0952	87	Equitable Life
92-0953	88	Equitable Life
92-0954	89	Equitable Life
92-0955	89	Equitable Life
92-0956	90	Equitable Life
92-0957	90	Equitable Life
92-0958	91	Equitable Life
92-0959	91	Equitable Life
92-0960	92	Equitable Life
92-0961	92	Equitable Life
92-0962	88	Equitable Life
93-5268	93	Equitable Life
93-6768	93	One Market
94-1487	94	Equitable Life
94-1488	94	Equitable Life
94-2329	94	One Market
94-2330	94	One Market
94-3207	87	Equitable Life
94-3208	88	Equitable Life
94-3209	89	Equitable Life
94-3210	90	Equitable Life
94-3211	91	Equitable Life
94-3212	92	Equitable Life
94-3511	86	Equitable Life

3) Reconvene in Open Session

   A) Possible report on action taken in closed session (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
   B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

4) Adjourn

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE - Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on each item of the agenda.

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, April 14, 2004
1:00 PM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

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APPLICATION:	2002-0750
APPLICANT:	SPP REAL ESTATE (235 PINE) INC.
PARCEL NO.:	0267 015
PARCEL ADDRESS:	0235 PINE ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$50,619,622.00
APPLICANT'S OPINION:	$43,700,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, April 14, 2004 at 1:10 p.m.

Present: Lawrence Lee, Thomas Ramm, and Richard Lee

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Quorum present

Chairperson: Thomas Ramm, Presiding

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2002-0750	SPP Real Estate (235 Pine) Inc.	A.V.Lowered (Assessor)

There being no further business, the Board, at the hour of 1:50 p.m., recessed to reconvene Thursday, April 15, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, May 10, 2004

Agenda* / Notice of Assessment Appeals Board

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4/15/04

Assessment Appeals Board 1 Hearing

Room 406, City Hall

Thursday, April 15, 2004 To Thursday, April 15, 2004

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1632
APPLICANT:	PWREF/MCC-CHINA BASIN, LLC
PARCEL NO.:	3803 005
PARCEL ADDRESS:	0185 0000 BERRY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$224,447,689.00
APPLICANT'S OPINION:	$95,047,689.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, April 15, 2004 at 9:40 a.m.

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Present: David Wilbur, Alec Lambie, and Diane Robinson

Quorum present

Chairperson: Alec Lambie, Presiding

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The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2002-1632	PWREF/MCC China Basin LLC	Continued to 1:00 p.m

RECESS

There being no further business, the Board, at the hour of 11:50 a.m., recessed to reconvene at 1:00 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:05 p.m.

Present: David Wilbur, Alec Lambie, and Diane Robinson

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
2002-1632	PWREF/MCC China Basin LLC	Submitted

There being no further business, the Board, at the hour of 4:10 p.m., recessed to reconvene Friday, April 16, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, April 19, 2004

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Friday, April 16, 2004
9:30 AM

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0097
APPLICANT:	BEASLEY, TERRY
PARCEL NO.:	5307 028
PARCEL ADDRESS:	1535 MCKINNON AVE,
TOPIC:	Base Year / Change in Ownership
CURRENT ASSESSMENT:	$247,016.00
APPLICANT'S OPINION:	$20,270.00
TAXABLE YEAR:	2000
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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DATE POSTED
APR 07 2004
Assessment Appeals Board

DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, April 16, 2004 at 9:37 a.m.

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Present: Donald Schmidt, Carol Ruth Silver and David Wilbur

Quorum present

Chairperson: Carol Ruth Silver, Presiding

Deputy City Attorney: Paul Zaferskey

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4/16/04

The Board convened in open session at 9:37 a.m. and heard public comment from Peter Fatooh. Following public comment, the below listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present, the Board took evidence and heard testimony from the parties, and at the hour of 11:36 a.m., went into closed session to consult with legal counsel and deliberate.

At the hour of 12:03 p.m., the Board reconvened in open session and took certain action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2002-0097	Leroy Beasley	Continued

NOTE: Appeal No. 2002-0097 was previously heard by the Hearing Officer Program, as requested on applicant's application. The Assessor's office timely contested the Hearing Officer recommendation. The appeal was then scheduled for hearing on February 25, 2003 before a Board panel. At the February 25,2 003 hearing, the parties agreed to proceed with a 2-member quorum board panel. The decision from the February 25, 2003 hearing was a tie vote. The applicant, through its attorney, requested that this hearing start over and be heard before a fully complimented, 3-member board panel. This journal of proceedings reflects the new hearing for the above referenced appeal application.

There being no further business, the Board, at the hour of 12:05 p.m, recessed to reconvene Monday, April 19, 2004, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on April 20, 2004

Agenda* / Notice of Assessment Appeals Board

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4/19/04

Assessment Appeals Board 1 Hearing

Room 406, City Hall

Monday, April 19, 2004 To Monday, April 19, 2004

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0771
APPLICANT:	FLYNN LAND COMPANY, INC.
PARCEL NO.:	0289 001
PARCEL ADDRESS:	0225 0000 BUSH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$87,977,250.00
APPLICANT'S OPINION:	$55,588,755.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0772
APPLICANT:	FLYNN LAND COMPANY, INC.
PARCEL NO.:	0289 007
PARCEL ADDRESS:	0225 0000 BUSH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$58,981,499.00
APPLICANT'S OPINION:	$30,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
APR 14 2004
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, April 19, 2004 To Monday, April 19, 2004
9:30 AM (ALL DAY)

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, April 19, 2004 at 9:35 a.m.

Present: Diane Robinson, and Alec Lambie

Quorum present

Chairperson: Alec Lambie, Presiding

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4/19/04

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2002-0771	Flynn Land Company, Inc.	A.V.Lowered (Assessor)
2002-0772	Flynn Land Company, Inc.	A.V.Lowered (Assessor)

There being no further business, the Board, at the hour of 10:05 a.m., recessed to reconvene Tuesday, April 20, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on April 20, 2004

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

TUESDAY, APRIL 20, 2004
9:30 AM

SF
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#1
4/20/04
closed

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1) Public Comment on any agenda item.

2) **Closed Session with legal counsel to review documents and deliberate the valuation for the following application** (pursuant to Revenue and Taxation Code Section 1605.4):

APPLICATION:	2002-0775
APPLICANT:	RHV FRANCISCO, LLC
PARCEL NO.:	0056 006
PARCEL ADDRESS:	1789 MONTGOMERY ST,
TOPIC:	Decline in Value
ENROLLED ASSESSMENT:	$34,021,080
ASSESSOR RECOMMENDED VALUE AT HEARING:	$32,130,000
APPLICANT REVISED VALUE:	$27,230,000
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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Assessment Appeals Board

4) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

5) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

6) Adjournment.

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ACCESSIBILITY – The hearing room is wheelchair accessible.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, April 20, 2004
1:30 PM

SF
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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1628
APPLICANT:	BF - REAL ESTATE US II, LP
PARCEL NO.:	0289 004
PARCEL ADDRESS:	0001 SANSOME ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$169,793,280.00
APPLICANT'S OPINION:	$161,353,513.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1629
APPLICANT:	BF - REAL ESTATE US II, LP
PARCEL NO.:	0289 003
PARCEL ADDRESS:	0001 SANSOME ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$8,046,444.00
APPLICANT'S OPINION:	$7,646,487.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
APR 14 2004
Assessment Appeals Board

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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Lobbyist Registration and Reporting Requirements

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, April 20, 2004 at 1:34 p.m.

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Present: Peter Fatooh, Alec Lambie and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

SF
A77
#2
4/20/04

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-1628	BF – Real Estate US II, LP	Submitted
2002-1629	BF – Real Estate US II, LP	Submitted

There being no further business, the Board, at the hour of 2:38 p.m., recessed to reconvene Wednesday, April 21, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, April 26, 2004

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Assessment Appeals Board 1 Hearing

Room 406, City Hall

Wednesday, April 21, 2004 To Wednesday, April 21, 2004

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0949
APPLICANT:	CAL-JONES PROPERTIES
PARCEL NO.:	0253A256
PARCEL ADDRESS:	1177 0000 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,062,512.00
APPLICANT'S OPINION:	$900,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0950
APPLICANT:	CAL-JONES PROPERTIES
PARCEL NO.:	0253A257
PARCEL ADDRESS:	1177 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$881,433.00
APPLICANT'S OPINION:	$550,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

DATE POSTED
APR 14 2004
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0951
APPLICANT:	CAL-JONES PROPERTIES
PARCEL NO.:	0253A258
PARCEL ADDRESS:	1177 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$341,044.00
APPLICANT'S OPINION:	$225,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0952
APPLICANT:	CAL-JONES PROPERTIES
PARCEL NO.:	0253A259
PARCEL ADDRESS:	1177 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$332,954.00
APPLICANT'S OPINION:	$210,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0953
APPLICANT:	CAL-JONES PROPERTIES
PARCEL NO.:	0253A260
PARCEL ADDRESS:	1177 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$208,924.00
APPLICANT'S OPINION:	$150,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, April 21, 2004 To Wednesday, April 21, 2004
9:30 AM (ALL DAY)

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

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Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, April 21, 2004
9:30 AM (ALL DAY)

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4/21/04

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0949
APPLICANT:	CAL-JONES PROPERTIES
PARCEL NO.:	0253A256
PARCEL ADDRESS:	1177 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,062,512.00
APPLICANT'S OPINION:	$900,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0950
APPLICANT:	CAL-JONES PROPERTIES
PARCEL NO.:	0253A257
PARCEL ADDRESS:	1177 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$881,433.00
APPLICANT'S OPINION:	$550,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

AMENDED
APR 14 2004
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0951
APPLICANT:	CAL-JONES PROPERTIES
PARCEL NO.:	0253A258
PARCEL ADDRESS:	1177 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$341,044.00
APPLICANT'S OPINION:	$225,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0952
APPLICANT:	CAL-JONES PROPERTIES
PARCEL NO.:	0253A259
PARCEL ADDRESS:	1177 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$332,954.00
APPLICANT'S OPINION:	$210,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0953
APPLICANT:	CAL-JONES PROPERTIES
PARCEL NO.:	0253A260
PARCEL ADDRESS:	1177 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$208,924.00
APPLICANT'S OPINION:	$150,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, April 21, 2004 at 9:44 a.m.

Present: Peter Fatooh, Gordon Huseby, and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

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The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2002-0949	Cal-Jones Properties	Continued to 1:30 p.m
2002-0950	Cal-Jones Properties	Continued to 1:30 p.m
2002-0951	Cal-Jones Properties	Continued to 1:30 p.m
2002-0952	Cal-Jones Properties	Continued to 1:30 p.m
2002-0953	Cal-Jones Properties	Continued to 1:30 p.m

RECESS

There being no further business, the Board, at the hour of 11:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:36 p.m.

Present: Peter Fatooh, Gordon Huseby, and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2002-0949	Cal-Jones Properties	A.V.Lowered (Board) by a 2 to 1
2002-0950	Cal-Jones Properties	A.V.Lowered (Board) vote, with
2002-0951	Cal-Jones Properties	A.V.Lowered (Board) member Huseby
2002-0952	Cal-Jones Properties	A.V.Lowered (Board) dissenting.
2002-0953	Cal-Jones Properties	A.V.Lowered (Board)

There being no further business, the Board, at the hour of 4:40 p.m., recessed to reconvene Friday, April 23, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, April 26, 2004

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

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Agenda

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

FRIDAY, APRIL 23, 2004
9:30 AM

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

1) Public Comment on any agenda item.

2) **Closed Session to review documents and deliberate the valuation for the following application** (pursuant to Revenue and Taxation Code Section 1605.4):

A)	APPLICATION:	2002-0641
	APPLICANT:	HONORWAY INVESTMENT CORP.
	PARCEL NO.:	0265 005
	PARCEL ADDRESS:	0388 MARKET ST,
	TOPIC:	Decline in Value
	CURRENT ASSESSMENT:	$58,978,291.00
	APPLICANT'S OPINION:	$22,509,237.00
	TAXABLE YEAR:	2002
	APPEAL TYPE:	Real Property
	ROLL TYPE:	REGULAR

DATE POSTED
APR 14 2004
Assessment Appeals Board

B) APPLICATION: 2002-0642
APPLICANT: HONORWAY INVESTMENT CORP.
PARCEL NO.: 0265 004
PARCEL ADDRESS: 0388 MARKET ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $9,550,396.00
APPLICANT'S OPINION: $4,458,359.00
TAXABLE YEAR: 2002
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

C) APPLICATION: 2002-0643
APPLICANT: HONORWAY INVESTMENT CORP.
PARCEL NO.: 0265 003
PARCEL 0388 MARKET ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $1,192,234.00
APPLICANT'S OPINION: $538,194.00
TAXABLE YEAR: 2002
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

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ACCESSIBILITY – The hearing room is wheelchair accessible.

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing

Room 406, City Hall

Monday, April 26, 2004 To Monday, April 26, 2004

9:30 AM (ALL DAY)

SF
A77
#1
4/26/04

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1718
APPLICANT:	MARRIOTT INTERNATIONAL, INC.
PARCEL NO.:	2002701367
PARCEL ADDRESS:	00000000 00000000 55 FOURTH STREET LTS 95,116-17 ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$367,312,241.00
APPLICANT'S OPINION:	$221,391,300.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR

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DATE POSTED
APR 20 2004
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, April 26, 2004 To Monday, April 26, 2004
9:30 AM (ALL DAY)

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

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Present: Peter Fatooh, Alec Lambie, and Diane Robinson

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

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4/26/04

Appeal No.	Name	Disposition
2002-1718	Marriott International, Inc.	Stipulation Approved

There being no further business, the Board, at the hour of 10:35 a.m., recessed to reconvene Wednesday, April 28, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, May 4, 2004

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing

Room 406, City Hall

Tuesday, April 27, 2004 To Tuesday, April 27, 2004

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0930
APPLICANT:	FIFTY CALIFORNIA ASSOCIATES c/o SHORENSTEIN REALTY SER
PARCEL NO.:	0235 022
PARCEL ADDRESS:	0050 0000 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$159,886,909.00
APPLICANT'S OPINION:	$135,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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DATE POSTED
APR 20 2004
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, April 27, 2004 To Tuesday, April 27, 2004
9:30 AM (ALL DAY)

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Assessment Appeals Board 1 Hearing

Room 406, City Hall

Wednesday, April 28, 2004 To Wednesday, April 28, 2004

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1552
APPLICANT:	NATIONAL OFFICE PARTNERS, LP
PARCEL NO.:	3709 006A
PARCEL ADDRESS:	0050V 0000 FREMONT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$7,920,300.00
APPLICANT'S OPINION:	$7,500,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1553
APPLICANT:	NATIONAL OFFICE PARTNERS, LP
PARCEL NO.:	3709 020
PARCEL ADDRESS:	0050 0000 FREMONT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$67,830,000.00
APPLICANT'S OPINION:	$64,250,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
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Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, April 28, 2004 To Wednesday, April 28, 2004
9:30 AM (ALL DAY)

4) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1554
APPLICANT:	NATIONAL OFFICE PARTNERS, LP
PARCEL NO.:	3709 019
PARCEL ADDRESS:	0050 0000 FREMONT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$188,190,000.00
APPLICANT'S OPINION:	$178,250,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

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In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, April 28, 2004 at 9:30 a.m.

Present: Peter Fatooh, Gordon Huseby, and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2002-1552	National Office Partners, LP	Board did not accept the value that was agreed to by both parties; case will be rescheduled before a new panel for full evidentiary hearing
2002-1553	National Office Partners, LP	Board did not accept the value that was agreed to by both parties; case will be rescheduled before a new panel for full evidentiary hearing
2002-1554	National Office Partners, LP	Board did not accept the value that was agreed to by both parties; case will be rescheduled before a new panel for full evidentiary hearing

There being no further business, the Board, at the hour of 11:05 a.m., recessed to reconvene Friday, April 30, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, May 10, 2004

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Friday, April 30, 2004
9:30 AM (ALL DAY)

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0112
APPLICANT:	RENAISSANCE HOTEL ASSOCIATES
PARCEL NO.:	0330 026
PARCEL ADDRESS:	0055 CYRIL MAGNIN ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$139,887,413 ASSESSOR'S RECOMMENDED VALUE: $126,000,000
APPLICANT'S REVISED OPINION:	$100,300,000
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

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Assessment Appeals Board

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco for Friday, April 30, 2004 at 9:43 a.m.

Present: Peter Fatooh, Alec Lambie and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney Marie Blits

Court Reporter

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Having no public comment, and the below listed applicant for change in the assessed valuation of property for the year at issue being present, the Board resumed its evidentiary hearing from March 19, 2004, continuing to hear the assessor's cross-examination of the applicant, after which the Assessor's office presented evidence and testimony to support their recommended value of the property. At the hour of 10:23 a.m., the Board convened into closed session to discuss issues regarding confidential trade secrets of the applicant, and reconvened into open session at 10:50 a.m., continuing to hear assessor's testimony to value. The Board then certain action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2002-0112	Renaissance Hotel Associates	Continued

There being no further business, the Board recessed at 12:04 p.m. to reconvene on Tuesday, May 4, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, May 4, 2004

San Francisco

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, May 03, 2004 To Monday, May 03, 2004
9:30 AM (ALL DAY)

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0926
APPLICANT:	SRI HILLS PLAZA VENTURE, LLC c/o SHORENSTEIN REALTY
PARCEL NO.:	3744 005
PARCEL	0002 0000 HARRISON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$41,419,877.00
APPLICANT'S	$28,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0927
APPLICANT:	SRI HILLS PLAZA VENTURE, LLC c/o SHORENSTEIN REALTY
PARCEL NO.:	3744 003
PARCEL	0345 0000 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$77,662,277.00
APPLICANT'S	$66,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
APR 27 2004
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, May 03, 2004 To Monday, May 03, 2004
9:30 AM (ALL DAY)

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

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TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, May 04, 2004
9:30 AM

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2) Hearing, discussion, and possible action involving:

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APPLICATION:	2002-0112
APPLICANT:	RENAISSANCE HOTEL ASSOCIATES
PARCEL NO.:	0330 026
PARCEL ADDRESS:	0055 CYRIL MAGNIN ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$139,887,413 ASSESSOR'S RECOMMENDED VALUE: $126,000,000
APPLICANT'S REVISED OPINION:	$100,300,000
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

05-06-04 Agenda Item

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco for Tuesday, May 4, 2004 at 9:45 a.m.

Present: Peter Fatooh, Alec Lambie and Diane Robinson

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Quorum present

Chairperson: Peter Fatooh, Presiding

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5/4/04

Court Reporter

Having no public comment, and the below listed applicant for change in the assessed valuation of property for the year at issue being present, the Board resumed its evidentiary hearing from April 30, 2004, continuing to hear the taxpayer's agent cross-examination of the Assessor, after which the Assessor's office presented evidence and testimony to support their recommended value of the property. The Board then certain action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2002-0112	Renaissance Hotel Associates	Continued to 5/24/04

There being no further business, the Board, at the hour of 12:15 p.m., recessed to reconvene Wednesday, May 5, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran

Dawn Duran
Administrator

Approved by the Board on May 17, 2004

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

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NOTICE OF CLOSED MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
TUESDAY, MAY 4, 2004
1:30 P.M.

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1) Public Comment

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4) Board to review additional information received from both parties in response to the Board's request of April 16, 2004. Board will continue its deliberations and may take possible action on the valuation for the following application:

APPLICATION: 2002-1630
APPLICANT: BRE-New Montgomery
PARCEL NO.: 3707 062
PARCEL ADDRESS: 33 New Montgomery Street
TOPIC: Decline in Value
CURRENT ASSESSMENT: $62,215,920
ASSESSOR RECOMMENDATION OF VALUE: $57,200,000
APPLICANT'S REVISED OPINION: $47,700,000
TAXABLE YEAR & TYPE: 2002 Regular Roll Year
APPEAL TYPE: Real Property

DATE POSTED
APR 27 2004
Assessment Appeals Board

3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, May 5, 2004 to Friday, May 7, 2004
9:30 AM (ALL DAY)

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0933
APPLICANT:	555 CALIFORNIA STREET, LLC
PARCEL NO.:	0259 029
PARCEL ADDRESS:	0315 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$67,402,759.00
APPLICANT'S OPINION:	$46,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	CONTINUED

3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0934
APPLICANT:	555 CALIFORNIA STREET, LLC
PARCEL NO.:	0259 028
PARCEL ADDRESS:	0345 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$53,922,206.00
APPLICANT'S OPINION:	$29,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	CONTINUED

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Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, May 5, 2004 to Friday, May 7, 2004
9:30 AM (ALL DAY)

4) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0935
APPLICANT:	555 CALIFORNIA STREET, LLC
PARCEL NO.:	0259 026
PARCEL ADDRESS:	0555 CALIFORNIA ST,
TOPIC:	
CURRENT ASSESSMENT:	$685,771,013.00
APPLICANT'S REVISED OPINION OF VALUE:	$445,300,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0936
APPLICANT:	555 CALIFORNIA STREET, LLC
PARCEL NO.:	0259 027
PARCEL ADDRESS:	0000
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$83,754,674.00
APPLICANT'S REVISED OPINION OF VALUE:	$28,700,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco for May 5, 2004 at 9:48 a.m.

Present: Alec Lambie, Thomas Ramm and Diane Robinson

Quorum present

DOCUMENTS DEPT.

MAY 18 2004

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Chairperson: Alec Lambie, Presiding

Deputy City Attorney: Marie Blits

Court Reporter

Having no public comment, and the below listed applicants for change in the assessed valuation of property for the years at issue being present, the Board continued its evidentiary proceeding of March 25, 2004, with the applicant's completing its cross-examination of the assessor, followed by additional testimony, evidence and rebuttal from the applicant regarding capital costs. At the hour of 10:50 a.m., the Board convened into closed session for consultation with legal counsel, and reconvened into open session at 11:17 a.m. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0933	555 California Street, LLC	Continued
2002-0934	555 California Street, LLC	Continued
2002-0935	555 California Street, LLC	Continued to 12:30 p.m
2002-0936	555 California Street, LLC	Continued to 12:30 p.m

RECESS

The Board, at the hour of 11:26 a.m., recessed from the morning session to reconvene at 12:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 12:40 p.m.

Present: Alec Lambie, Thomas Ramm and Diane Robinson

Quorum present

Chairperson: Alec Lambie, Presiding

Court Reporter

The below listed applicants for change in the assessed valuation of property affecting the Assessment Roll for the years at issue being present, the Board continued to hear applicant's rebuttal testimony regarding capital costs. At the hour of 2:16 p.m. the Board convened into closed session to hear rebuttal testimony regarding the confidential trade secret information of rental rates for the subject property. The Board reconvened into open session at 3:36 p.m, and took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	**Name**	**Disposition**
2002-0933	555 California Street, LLC	Continued
2002-0934	555 California Street, LLC	Continued
2002-0935	555 California Street, LLC	Continued to May 6, 2004
2002-0936	555 California Street, LLC	Continued to May 6, 2004

There being no further business, the Board, at the hour of 3:40 p.m., recessed to reconvene on Thursday, May 6, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on May 17, 2004

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco for Thursday, May 6, 2004 at 9:40 a.m.

Present: Alec Lambie, Thomas Ramm and Diane Robinson

Quorum present

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MAY 18 2004

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Chairperson: Alec Lambie, Presiding

Deputy City Attorney: Marie Blits

Court Reporter

Having no public comment, and the below listed applicants for change in the assessed valuation of property for the years at issue being present, the Board continued its evidentiary proceeding of May 5, 2004. At the hour of 9:52 a.m., the Board convened into closed session to hear applicant's rebuttal testimony of confidential trade secret information regarding vacancy for the subject property and the assessor's redirect on rental rates and vacancy. The Board reconvened into open session at 10:31 a.m, and continued to hear applicant's rebuttal testimony regarding capitalization rate. The Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0933	555 California Street, LLC	Continued
2002-0934	555 California Street, LLC	Continued
2002-0935	555 California Street, LLC	Continued to 1:30 p.m
2002-0936	555 California Street, LLC	Continued to 1:30 p.m

RECESS

The Board, at the hour of 12:05 p.m., recessed from the morning session to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:34 p.m.

Present: Alec Lambie, Thomas Ramm and Diane Robinson

Quorum present

Chairperson: Alec Lambie, Presiding

Court Reporter

The below listed applicants for change in the assessed valuation of property affecting the Assessment Roll for the years at issue being present, the Board continued to hear applicant's rebuttal testimony regarding capital costs, followed by redirect testimony from the assessor's office. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0933	555 California Street, LLC	Continued
2002-0934	555 California Street, LLC	Continued
2002-0935	555 California Street, LLC	Continued to May 7, 2004
2002-0936	555 California Street, LLC	Continued to May 7, 2004

There being no further business, the Board, at the hour of 3:58 p.m., recessed to reconvene on Friday, May 7, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on May 17, 2004

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco for Friday, May 7, 2004 at 9:36 a.m.

Present: Alec Lambie, Thomas Ramm and Diane Robinson

Quorum present

Chairperson: Alec Lambie, Presiding

Deputy City Attorney: Marie Blits

Court Reporter

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Having no public comment, and the below listed applicants for change in the assessed valuation of property for the years at issue being present, the Board opened the proceedings and at the hour of 9:40 the Board convened into closed session for consultation with legal counsel. At the hour of 9:57 a.m. the Board reconvened into open session and continued the evidentiary proceeding of May 6, 2004.

The Board convened back into closed session at the hour of 10:58 a.m. to hear confidential trade secret testimony and closing arguments from both parties. At the hour of 12:47 p.m., the Board reconvened into open session, and took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0933	555 California Street, LLC	Continued to 6/18/04
2002-0934	555 California Street, LLC	Continued to 6/18/04
2002-0935	555 California Street, LLC	Continued; pending tour of subject property
2002-0936	555 California Street, LLC	Continued; pending tour of subject property

There being no further business, the Board, at the hour of 12:58 p.m., recessed to reconvene on Monday, May 10, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on May 17, 2004

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco for Friday, May 7, 2004 at 9:36 a.m.

Present: Alec Lambie, Thomas Ramm and Diane Robinson

Quorum present

Chairperson: Alec Lambie, Presiding

Deputy City Attorney: Marie Blits

Court Reporter

Having no public comment, and the below listed applicants for change in the assessed valuation of property for the years at issue being present, the Board opened the proceedings and at the hour of 9:40 the Board convened into closed session for consultation with legal counsel. At the hour of 9:57 a.m. the Board reconvened into open session and continued the evidentiary proceeding of May 6, 2004.

The Board convened back into closed session at the hour of 10:58 a.m. to hear confidential trade secret testimony and closing arguments from both parties. At the hour of 12:47 p.m., the Board reconvened into open session, and took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0933	555 California Street, LLC	Continued to 6/18/04
2002-0934	555 California Street, LLC	Continued to 6/18/04
2002-0935	555 California Street, LLC	Continued; pending tour of subject property
2002-0936	555 California Street, LLC	Continued; pending tour of subject property

There being no further business, the Board, at the hour of 12:58 p.m., recessed to reconvene on Monday, May 10, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on May 17, 2004

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 3 Hearing
Room 416, City Hall
Monday, May 10, 2004
11:00 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1631
APPLICANT:	BRE - SANSOME, LLC
PARCEL NO.:	0238 006
PARCEL ADDRESS:	0350 SANSOME ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$25,229,700.00
APPLICANT'S OPINION:	$17,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 3 of the City and County of San Francisco, Monday, May 10, 2004 at 11:14 a.m.

Present: Lawrence Lee, Gordon Huseby, and David Wilbur

Quorum present

Chairperson: Lawrence Lee, Presiding

SF
A77
#2
5/10/04

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
2002-1631	BRE-SANSOME, LLC	CONTINUED

RECESS

There being no further business, the Board, at the hour of 1:00 p.m., recessed to reconvene at 1:45 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:45 p.m.

Present: Lawrence Lee, Gordon Huseby, and David Wilbur

Quorum present

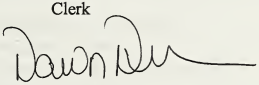
Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
2002-1631	BRE-SANSOME, LLC	SUBMITTED

There being no further business, the Board, at the hour of 4:15 p.m., recessed to reconvene Wednesday, May 12, 2004 at 9:30 a.m.

Gloria L. Young
Clerk



Dawn Duran
Administrator

Approved by the Board on Tuesday, May 18, 2004

Agenda* / Notice of Assessment Appeals Board

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SF
A77
#1
5/10/04

Assessment Appeals Board 1 Hearing

Room 406, City Hall

Monday, May 10, 2004 To Monday, May 10, 2004

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0959
APPLICANT:	THREE EMBARCADERO CENTER VENTURE, GP
PARCEL NO.:	0232 016
PARCEL ADDRESS:	0003 0000 THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$270,710,578.00
APPLICANT'S OPINION:	$257,685,954.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0960
APPLICANT:	TWO EMBARCADERO CENTER ASSOCIATES, GP
PARCEL NO.:	0231 023
PARCEL ADDRESS:	0002 0000 THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$267,424,416.00
APPLICANT'S OPINION:	$247,338,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
MAY 04 2004
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, May 10, 2004 To Monday, May 10, 2004
9:30 AM (ALL DAY)

4) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0961
APPLICANT:	ONE EMBARCADERO CENTER VENTURE, GP
PARCEL NO.:	0230 028
PARCEL ADDRESS:	0001 0000 THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$287,768,499.00
APPLICANT'S OPINION:	$256,716,037.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0965
APPLICANT:	FOUR EMBARCADERO CENTER VENTURE, GP
PARCEL NO.:	0233 044
PARCEL ADDRESS:	0004 0000 THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$333,645,281.00
APPLICANT'S OPINION:	$316,764,385.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0967
APPLICANT:	FOUR EMBARCADERO CENTER VENTURE, GP
PARCEL NO.:	0233 045
PARCEL ADDRESS:	0004V 0000 THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,183,624.00
APPLICANT'S OPINION:	$2,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, May 10, 2004 To Monday, May 10, 2004
9:30 AM (ALL DAY)

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

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Agenda* / Notice of Assessment Appeals Board

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7/12/04

Assessment Appeals Board 1 Hearing

Room 406, City Hall

Wednesday, May 12, 2004 To Wednesday, May 12, 2004

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1542
APPLICANT:	CITY CENTER RETAIL TRUST
PARCEL NO.:	0310 015
PARCEL ADDRESS:	0100 0000 GRANT AVE,
TOPIC:	
CURRENT ASSESSMENT:	$42,061,056.00
APPLICANT'S OPINION:	$10,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1543
APPLICANT:	CITY CENTER RETAIL TRUST
PARCEL NO.:	0310 014
PARCEL ADDRESS:	0080 0084 GEARY ST,
TOPIC:	
CURRENT ASSESSMENT:	$4,750,000.00
APPLICANT'S OPINION:	$1,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

DATE POSTED
MAY 04 2004
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, May 12, 2004 To Wednesday, May 12, 2004
9:30 AM (ALL DAY)

4) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1544
APPLICANT:	CITY CENTER RETAIL TRUST
PARCEL NO.:	0310 014
PARCEL ADDRESS:	0080 0084 GEARY ST,
TOPIC:	
CURRENT ASSESSMENT:	$4,941,900.00
APPLICANT'S OPINION:	$1,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

FAXED

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, May 12, 2004 to Friday, May 14, 2004
9:30 AM (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0959
APPLICANT:	THREE EMBARCADERO CENTER VENTURE, GP
PARCEL NO.:	0232 016
PARCEL ADDRESS:	0003 THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$270,710,578.00
APPLICANT'S OPINION:	$257,685,954.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0960
APPLICANT:	TWO EMBARCADERO CENTER ASSOCIATES, GP
PARCEL NO.:	0231 023
PARCEL ADDRESS:	0002 THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$267,424,416.00
APPLICANT'S OPINION:	$247,338,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
MAY 07 2004
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, May 12, 2004 to Friday, May 14, 2004
9:30 AM (ALL DAY)

4) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0961
APPLICANT:	ONE EMBARCADERO CENTER VENTURE, GP
PARCEL NO.:	0230 028
PARCEL ADDRESS:	0001 THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$287,768,499.00
APPLICANT'S OPINION:	$256,716,037.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0965
APPLICANT:	FOUR EMBARCADERO CENTER VENTURE, GP
PARCEL NO.:	0233 044
PARCEL ADDRESS:	0004 THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$333,645,281.00
APPLICANT'S OPINION:	$316,764,385.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0967
APPLICANT:	FOUR EMBARCADERO CENTER VENTURE, GP
PARCEL NO.:	0233 045
PARCEL ADDRESS:	0004V THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,183,624.00
APPLICANT'S OPINION:	$2,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, May 12, 2004 to Friday, May 14, 2004
9:30 AM (ALL DAY)

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco for Wednesday, May 12, 2004 at 9:33 a.m.

Present: Peter Fatooh, Lawrence Lee and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

Court Reporter

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5/12/04

Having no public comment, the below listed applicants for change in the assessed valuation of property for the years at issue being present and heard, the Board heard evidence and testimony from the applicant regarding the assessed valuation of the subject properties. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0959	Three Embarcadero Center Venture, GP	Continued to 1:30
2002-0960	Two Embarcadero Center Associates, GP	Continued to 1:30
2002-0961	One Embarcadero Center Venture, GP	Continued to 1:30
2002-0965	Four Embarcadero Center Venture, GP	Continued to 1:30
2002-0967	Four Embarcadero Center Venture, GP	Continued to 1:30

RECESS

The Board, at the hour of 12:02 p.m., recessed from the morning session to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:38 p.m.

Present: Peter Fatooh, Lawrence Lee and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

Court Reporter

The below listed applicants for change in the assessed valuation of property affecting the assessment roll for the years at issue being present, the Board continued its evidentiary proceedings, and heard testimony from applicant's first witness, Robert Pester of Boston Properties, regarding retail and office rents for the subject properties, as well as the loan to value ratio at the time the owners purchased the property. The Board then heard the assessor's office cross-examination of Mr. Pester, after which the Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0959	Three Embarcadero Center Venture, GP	Continued to 5/13/04
2002-0960	Two Embarcadero Center Associates, GP	Continued to 5/13/04
2002-0961	One Embarcadero Center Venture, GP	Continued to 5/13/04
2002-0965	Four Embarcadero Center Venture, GP	Continued to 5/13/04
2002-0967	Four Embarcadero Center Venture, GP	Continued to 5/13/04

There being no further business, the Board, at the hour of 4:02 p.m., recessed to reconvene on Thursday, May 13, 2004 at 11:00 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on May 17, 2004

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco for Thursday, May 13, 2004 at 11:03 a.m.

Present: Peter Fatooh, Lawrence Lee and Diane Robinson

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Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

Court Reporter

Having no public comment, the below listed applicants for change in the assessed valuation of property for the years at issue being present and heard, the Board continued its evidentiary hearing from May 12, 2004, hearing testimony from the applicant's witnesses, Kelly Egli and Steve Colvin, both of Boston Properties. Following the assessor's cross-examination of both of these witnesses, the Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0959	Three Embarcadero Center Venture, GP	Continued to 2:15
2002-0960	Two Embarcadero Center Associates, GP	Continued to 2:15
2002-0961	One Embarcadero Center Venture, GP	Continued to 2:15
2002-0965	Four Embarcadero Center Venture, GP	Continued to 2:15
2002-0967	Four Embarcadero Center Venture, GP	Continued to 2:15

RECESS

The Board, at the hour of 1:00 p.m., recessed from the morning session to reconvene at 2:15 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 2:35 p.m.

Present: Peter Fatooh, Lawrence Lee and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

Court Reporter

The below listed applicants for change in the assessed valuation of property affecting the assessment roll for the years at issue being present, the Board continued its evidentiary proceedings, hearing additional testimony from Steve Colvin, witness for the applicant, regarding asbestos abatement for the properties at issue. Following the assessor's cross-examination of Mr. Colvin, the Board heard testimony from Kazuko Morgan, witness for the applicant, regarding retail activity in the market and specific nuances of retail spaces and activity within the subject property. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0959	Three Embarcadero Center Venture, GP	Continued to 5/14/04
2002-0960	Two Embarcadero Center Associates, GP	Continued to 5/14/04
2002-0961	One Embarcadero Center Venture, GP	Continued to 5/14/04
2002-0965	Four Embarcadero Center Venture, GP	Continued to 5/14/04
2002-0967	Four Embarcadero Center Venture, GP	Continued to 5/14/04

There being no further business, the Board, at the hour of 4:30 p.m., recessed to reconvene on Friday, May 14, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on May 17, 2004

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco for Friday, May 14, 2004 at 9:37 a.m.

Present: Peter Fatooh, Lawrence Lee and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

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5/14/04

Having no public comment, the below listed applicants for change in the assessed valuation of property for the years at issue being present and heard, the Board continued its evidentiary hearing from May 13, 2004, hearing the assessor's cross-examination of Kazuko Morgan, witness for the applicant. The Board then heard from the applicant's final witness, Ronald Baum, providing testimony on the capitalization rate used in applicant's valuation of the subject property. The Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0959	Three Embarcadero Center Venture, GP	Continued to 5/19/04
2002-0960	Two Embarcadero Center Associates, GP	Continued to 5/19/04
2002-0961	One Embarcadero Center Venture, GP	Continued to 5/19/04
2002-0965	Four Embarcadero Center Venture, GP	Continued to 5/19/04
2002-0967	Four Embarcadero Center Venture, GP	Continued to 5/19/04

There being no further business, the Board, at the hour of 12:05 p.m., recessed to reconvene on Monday, May 17, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on May 17, 2004

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco for Friday, May 14, 2004 at 9:37 a.m.

Present: Peter Fatooh, Lawrence Lee and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

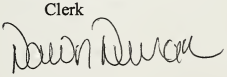
Deputy City Attorney: Marie Blits

Having no public comment, the below listed applicants for change in the assessed valuation of property for the years at issue being present and heard, the Board continued its evidentiary hearing from May 13, 2004, hearing the assessor's cross-examination of Kazuko Morgan, witness for the applicant. The Board then heard from the applicant's final witness, Ronald Baum, providing testimony on the capitalization rate used in applicant's valuation of the subject property. The Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0959	Three Embarcadero Center Venture, GP	Continued to 5/19/04
2002-0960	Two Embarcadero Center Associates, GP	Continued to 5/19/04
2002-0961	One Embarcadero Center Venture, GP	Continued to 5/19/04
2002-0965	Four Embarcadero Center Venture, GP	Continued to 5/19/04
2002-0967	Four Embarcadero Center Venture, GP	Continued to 5/19/04

There being no further business, the Board, at the hour of 12:05 p.m., recessed to reconvene on Monday, May 17, 2004 at 9:30 a.m.

Gloria L. Young
Clerk



Dawn Duran
Administrator

Approved by the Board on May 17, 2004

San Francisco

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

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5/17/04

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, May 17, 2004 To Monday, May 17, 2004
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1297
APPLICANT:	SHC PARK SAN FRANCISCO, LLC
PARCEL NO.:	0229 020
PARCEL	0375 0000 BATTERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$119,127,902.00
APPLICANT'S	$50,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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DATE POSTED
MAY 11 2004
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, May 17, 2004 To Monday, May 17, 2004
9:30 AM (ALL DAY)

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco for Monday, May 17, 2004 at 9:32 a.m.

Present: Peter Fatooh, Alec Lambie and Diane Robinson

Quorum present

Chairperson: Alec Lambie, Presiding

SF
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#2
5/17/04

Having no public comment, the below listed applicant for change in the assessed valuation of property for the year at issue being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2002-1297	SHC Park San Francisco, LLC (Park Hyatt)	AV Lowered (Assessor); 2-1 vote with commissioner Fatooh dissenting

There being no further business, the Board, at the hour of 10:22 a.m., recessed to reconvene on Tuesday, May 18, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on May 19, 2004

San Francisco

Agenda* / Notice of Assessment Appeals Board

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SF
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#1
5/17/04

Assessment Appeals Board 3 Hearing
Room 416, City Hall
Monday, May 17, 2004 To Monday, May 17, 2004
9:00 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1223
APPLICANT:	WILLIAMS - SONOMA, INC.
PARCEL NO.:	0112 009
PARCEL	1150 0000 SANSOME ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$53,060,400.00
APPLICANT'S	$26,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1224
APPLICANT:	WILLIAMS-SONOMA, INC
PARCEL NO.:	0112 001
PARCEL	1051 0000 BATTERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$24,969,600.00
APPLICANT'S	$12,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
MAY 11 2004
Assessment Appeals Board

Assessment Appeals Board 3 Hearing
Room 416, City Hall
Monday, May 17, 2004 To Monday, May 17, 2004
9:00 AM (ALL DAY)

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 3 of the City and County of San Francisco, Monday, May 17, 2004 at 9:03 a.m.

Present: Carol Ruth Silver, Lawrence Lee, and David Wilbur

Quorum present

Chairperson: Carol Ruth Silver, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

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Appeal No.	Name	Disposition
2002-1223	Williams Sonoma, Inc.	A.V.Lowered (Assessor)
2002-1224	Williams Sonoma, Inc.	A.V.Lowered (Assessor)

There being no further business, the Board, at the hour of 9:28 a.m., recessed to reconvene Tuesday, May 18, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, May 18, 2004

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

= Agenda

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

TUESDAY, MAY 18, 2004
9:30 AM

SF
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#1
5/18/04
closed

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

1) Public Comment on any agenda item.

2) **Closed Session to deliberate valuation for the below appeal and to review with legal counsel the parties' proposed findings of fact** (pursuant to Revenue and Taxation Code Section 1605.4):

APPLICATION:	2002-0123
APPLICANT:	SOUTHBOURNE INC.
PARCEL NO.:	0294 013
PARCEL ADDRESS:	0340 STOCKTON ST,
TOPIC:	Decline in Value
ENROLLED ASSESSED VALUE:	$23,431,819.00
ASSESSOR RECOMMENDATION OF VALUE AT HEARING:	$21,600,000.00
APPLICANT'S REVISED OPINION:	$13,200,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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Assessment Appeals Board

3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

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ACCESSIBILITY – The hearing room is wheelchair accessible.

SF
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5/18/04

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, May 18, 2004 To Tuesday, May 18, 2004
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1246
APPLICANT:	TRANSAMERICA INSURANCE CORP. OF CA
PARCEL NO.:	0207 032
PARCEL	0600 0000 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$190,230,000.00
APPLICANT'S	$94,900,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1247
APPLICANT:	TRANSAMERICA INSURANCE CORP. OF CA
PARCEL NO.:	0207 032
PARCEL	0600 0000 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$194,034,600.00
APPLICANT'S	$97,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

DATE POSTED
MAY 11 2004
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, May 18, 2004 To Tuesday, May 18, 2004
9:30 AM (ALL DAY)

4) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1552
APPLICANT:	NATIONAL OFFICE PARTNERS, LP
PARCEL NO.:	3709 006A
PARCEL	0050V 0000 FREMONT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$7,920,300.00
APPLICANT'S	$7,500,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1553
APPLICANT:	NATIONAL OFFICE PARTNERS, LP
PARCEL NO.:	3709 020
PARCEL	0050 0000 FREMONT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$67,830,000.00
APPLICANT'S	$64,250,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1554
APPLICANT:	NATIONAL OFFICE PARTNERS, LP
PARCEL NO.:	3709 019
PARCEL	0050 0000 FREMONT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$188,190,000.00
APPLICANT'S	$178,250,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, May 18, 2004 To Tuesday, May 18, 2004
9:30 AM (ALL DAY)

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, May 18, 2004 at 9:30 a.m.

Present: Lawrence Lee, Adrienne Lacau, and David Wilbur

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Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
2002-1552	National Office Partners, LP	A.V.Lowered (Assessor)(by a 2-1 vote
2002-1553	National Office Partners, LP	A.V.Lowered (Assessor) with member
2002-1554	National Office Partners, LP	A.V.Lowered (Assessor) Wilbur dissenting.)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2002-1246	Transamerica Insurance Corp	Withdrawn
2002-1247	Transamerica Insurance Corp	Postponed

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene Wednesday, May 19, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, May 25, 2004

San Francisco

Agenda* / Notice of Assessment Appeals Board

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SF
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#1
5/19/04

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, May 19, 2004 To Wednesday, May 19, 2004
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0834
APPLICANT:	343 PALMS, LLC / INTERLAND CORP.
PARCEL NO.:	0239 030
PARCEL	0343 0000 SITUS TO BE ASSIGNED ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$98,500,000.00
APPLICANT'S	$25,000,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DOCUMENTS DEPT.
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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0378
APPLICANT:	343 PALMS, LLC / INTERLAND CORP.
PARCEL NO.:	0239 030
PARCEL	0343 0000 SITUS TO BE ASSIGNED ST,
TOPIC:	
CURRENT ASSESSMENT:	$100,470,000.00
APPLICANT'S	$50,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
MAY 11 2004
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, May 19, 2004 To Wednesday, May 19, 2004
9:30 AM (ALL DAY)

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

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Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

FAXED

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 416, City Hall
Wednesday, May 19, 2004
9:30 AM (ALL DAY)

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0959
APPLICANT:	THREE EMBARCADERO CENTER VENTURE, GP
PARCEL NO.:	0232 016
PARCEL ADDRESS:	0003 THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$268,485,624.00
APPLICANT'S REVISED OPINION:	$245,050,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0960
APPLICANT:	TWO EMBARCADERO CENTER ASSOCIATES, GP
PARCEL NO.:	0231 023
PARCEL ADDRESS:	0002 THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$267,424,416.00
APPLICANT'S REVISED OPINION:	$250,310,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
MAY 14 2004
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 416, City Hall
Wednesday, May 19, 2004
9:30 AM (ALL DAY)

4) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0961
APPLICANT:	ONE EMBARCADERO CENTER VENTURE, GP
PARCEL NO.:	0230 028
PARCEL ADDRESS:	0001 THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$285,404,462.00
APPLICANT'S REVISED OPINION:	$250,150,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0965
APPLICANT:	FOUR EMBARCADERO CENTER VENTURE, GP
PARCEL NO.:	0233 044
PARCEL ADDRESS:	0004 THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$331,096,896.00
APPLICANT'S REVISED OPINION:	$319,096,896.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0967
APPLICANT:	FOUR EMBARCADERO CENTER VENTURE, GP
PARCEL NO.:	0233 045
PARCEL ADDRESS:	0004V THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,183,624.00
APPLICANT'S OPINION:	$2,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

Assessment Appeals Board 1 Hearing
Room 416, City Hall
Wednesday, May 19, 2004
9:30 AM (ALL DAY)

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Disability Access – The hearing room is wheelchair accessible.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco for Wednesday, May 19, 2004 at 9:33 a.m.

Present: Peter Fatooh, Lawrence Lee and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

Court Reporter

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5/19/04

Having no public comment, the below listed applicants for change in the assessed valuation of property for the years at issue being present and heard, the Board continued its evidentiary hearing of May 14, 2004, hearing the assessor's cross-examination of Ronald Baum, witness for the applicant, followed by redirect testimony. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0959	Three Embarcadero Center Venture, GP	Continued to 1:30
2002-0960	Two Embarcadero Center Associates, GP	Continued to 1:30
2002-0961	One Embarcadero Center Venture, GP	Continued to 1:30
2002-0965	Four Embarcadero Center Venture, GP	Continued to 1:30
2002-0967	Four Embarcadero Center Venture, GP	Continued to 1:30

RECESS

The Board, at the hour of 12:01 p.m., recessed from the morning session to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:32 p.m.

Present: Peter Fatooh, Lawrence Lee and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

Court Reporter

The below listed applicants for change in the assessed valuation of property affecting the assessment roll for the years at issue being present, the Board heard the assessor's cross-examination of Ted Bayer, tax consultant and representative for the applicant. The Board then heard evidence and testimony from the assessor's office in support of the assessed value enrolled for the subject property. The Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0959	Three Embarcadero Center Venture, GP	Continued to 6/1/04
2002-0960	Two Embarcadero Center Associates, GP	Continued to 6/1/04
2002-0961	One Embarcadero Center Venture, GP	Continued to 6/1/04
2002-0965	Four Embarcadero Center Venture, GP	Continued to 6/1/04
2002-0967	Four Embarcadero Center Venture, GP	Continued to 6/1/04

There being no further business, the Board, at the hour of 4:00 p.m., recessed to reconvene on Friday, May 21, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, May 24, 2004

San Francisco

Agenda* / Notice of Assessment Appeals Board

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SF
A77
#1
5/20/04

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Thursday, May 20, 2004 To Thursday, May 20, 2004
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1646
APPLICANT:	MASSACHUSETTS MUTUAL LIFE
PARCEL NO.:	3741 032
PARCEL	0201 0000 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$72,880,229.00
APPLICANT'S	$49,995,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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DATE POSTED
MAY 11 2004
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Thursday, May 20, 2004 To Thursday, May 20, 2004
9:30 AM (ALL DAY)

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San Francisco

Agenda* / Notice of Assessment Appeals Board

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SF
A77
#1
5/21/04

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Friday, May 21, 2004 To Friday, May 21, 2004
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0615
APPLICANT:	COUSINS/MYERS SECOND STREET PARTNERS, LLC
PARCEL NO.:	3721 089
PARCEL	0101 0000 2ND ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$119,052,937.00
APPLICANT'S	$62,427,543.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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DATE POSTED
MAY 11 2004
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Friday, May 21, 2004 To Friday, May 21, 2004
9:30 AM (ALL DAY)

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Agenda* / Notice of Assessment Appeals Board

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5/24/04

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Monday, May 24, 2004 To Monday, May 24, 2004
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

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2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0112
APPLICANT:	RENAISSANCE HOTEL ASSOCIATES
PARCEL NO.:	0330 026
PARCEL	0055 CYRIL MAGNIN ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$139,887,413.00
APPLICANT'S	$100,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1082
APPLICANT:	BREL ST. FRANCIS LLC C/O THE BLACK STONE GROUP L.P
PARCEL NO.:	0307 001
PARCEL	0301 0345 POWELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$173,284,334.00
APPLICANT'S	$116,500,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

DATE POSTED
MAY 18 2004
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1083
APPLICANT:	BREL ST. FRANCIS LLC C/O THE BLACK STONE GROUP L.P
PARCEL NO.:	0307 013
PARCEL	0455 0000 POST ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$59,106,664.00
APPLICANT'S	$29,500,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, May 24, 2004 at 9:30 a.m.

Present: Alec Lambie, Peter Fatooh, and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

Certified Court Reporter

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5/24/04

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The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
2002-0112	Renaissance Hotel Associates	Continued

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2002-1082	BREL ST. FRANCIS LLC	Postponed
2002-1083	BREL ST. FRANCIS LLC	Postponed

RECESS

There being no further business, the Board, at the hour of 11:50 a.m., recessed to reconvene at 2:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 2:40 p.m.

Present: Alec Lambie, Peter Fatooh, and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

Certified Court Reporter

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
2002-0112	Renaissance Hotel Associates	Submitted

There being no further business, the Board, at the hour of 3:40 p.m., recessed to reconvene Tuesday, May 25, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, May 25, 2004

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

Agenda

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 408, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

MONDAY, MAY 24, 2004
1:30 PM

SF
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5/24/04
closed

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

1) Public Comment on any agenda item.

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

Review with legal counsel documents received from the parties in response to the Board's April 23, 2004 request for additional information; further deliberate and take possible action on the following application:

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Application Number: 2002-0097
Applicant: Leroy Beasley
Parcel: Block 5307, Lot 028 / 1535 McKinnon Avenue
Type: 2000 Base Year Appeal
Assessed Value: $247,016 Applicant's Opinion of Value: $20,270

3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

DATE POSTED
MAY 19 2004
Assessment Appeals Board

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE - Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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Disability Access – The hearing room is wheelchair accessible.

San Francisco

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, May 25, 2004 To Tuesday, May 25, 2004
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1063
APPLICANT:	UNITED COMMERCIAL BANK
PARCEL NO.:	0743 203
PARCEL	0721 0000 VAN NESS AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$21,603,475.00
APPLICANT'S	$15,153,233.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1498
APPLICANT:	NATIONAL OFFICE PARTNERS, LP
PARCEL NO.:	0227 011
PARCEL	0640 0000 SACRAMENTO ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$5,942,765.00
APPLICANT'S	$5,400,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
MAY 18 2004
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1499
APPLICANT:	NATIONAL OFFICE PARTNERS, LP
PARCEL NO.:	0227 010
PARCEL	0505 0000 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$4,244,832.00
APPLICANT'S	$3,860,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1500
APPLICANT:	NATIONAL OFFICE PARTNERS, LP
PARCEL NO.:	0227 009
PARCEL	0505 0000 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$8,277,423.00
APPLICANT'S	$7,500,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1501
APPLICANT:	NATIONAL OFFICE PARTNERS, LP
PARCEL NO.:	0227 008
PARCEL	0505 0000 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$4,350,953.00
APPLICANT'S	$3,900,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1502
APPLICANT:	NATIONAL OFFICE PARTNERS, LP
PARCEL NO.:	0227 007
PARCEL	0505 0000 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$63,672,480.00
APPLICANT'S	$58,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1503
APPLICANT:	NATIONAL OFFICE PARTNERS, LP
PARCEL NO.:	0227 006A
PARCEL	0505 0000 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,714,228.00
APPLICANT'S	$3,300,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1504
APPLICANT:	NATIONAL OFFICE PARTNERS, LP
PARCEL NO.:	0227 006
PARCEL	0505 0000 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,714,228.00
APPLICANT'S	$3,300,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1505
APPLICANT:	NATIONAL OFFICE PARTNERS, LP
PARCEL NO.:	0227 005
PARCEL	0505 0000 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,706,080.00
APPLICANT'S	$2,400,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1506
APPLICANT:	NATIONAL OFFICE PARTNERS, LP
PARCEL NO.:	0227 028
PARCEL	0505 0000 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$4,032,591.00
APPLICANT'S	$3,600,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1507
APPLICANT:	NATIONAL OFFICE PARTNERS, LP
PARCEL NO.:	0227 031
PARCEL	0642 0000 COMMERCIAL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$159,181.00
APPLICANT'S	$140,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, May 25, 2004 To Tuesday, May 25, 2004
9:30 AM (ALL DAY)

13) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1508
APPLICANT:	NATIONAL OFFICE PARTNERS, LP
PARCEL NO.:	0227 027
PARCEL	0653 0000 COMMERCIAL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$190,779.00
APPLICANT'S	$170,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1509
APPLICANT:	NATIONAL OFFICE PARTNERS, LP
PARCEL NO.:	0258 032
PARCEL	0601 0000 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$67,626,000.00
APPLICANT'S	$62,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, May 25, 2004 at 9:30 a.m.

Present: Gordon Huseby, Alec Lambie, and David Wilbur

Quorum present

Chairperson: Alec Lambie, Presiding

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The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
2002-1498	National Office Partners	A.V.Lowered / Assessor (2-1 vote; member Huseby dissents
2002-1499	National Office Partners	A.V.Lowered / Assessor (2-1 vote; member Huseby dissents
2002-1500	National Office Partners	A.V.Lowered / Assessor (2-1 vote; member Huseby dissents
2002-1501	National Office Partners	A.V.Lowered / Assessor (2-1 vote; member Huseby dissents
2002-1502	National Office Partners	A.V.Lowered / Assessor (2-1 vote; member Huseby dissents
2002-1503	National Office Partners	A.V.Lowered / Assessor (2-1 vote; member Huseby dissents
2002-1504	National Office Partners	A.V.Lowered / Assessor (2-1 vote; member Huseby dissents
2002-1505	National Office Partners	A.V.Lowered / Assessor (2-1 vote; member Huseby dissents
2002-1506	National Office Partners	A.V.Lowered / Assessor (2-1 vote; member Huseby dissents
2002-1507	National Office Partners	A.V.Lowered / Assessor (2-1 vote; member Huseby dissents
2002-1508	National Office Partners	Withdrawn
2002-1509	National Office Partners	A.V.Lowered / Assessor (2-1 vote; member Huseby dissents

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2002-1063	United Commercial Bank	Postponed

There being no further business, the Board, at the hour of 11:15 a.m., recessed to reconvene Wednesday, May 26, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board June 24, 2004

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

Agenda

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

WEDNESDAY, MAY 26, 2004
9:30 AM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1) Public Comment on any agenda item.

2) **Closed Session to deliberate the valuation, review with legal counsel both parties' proposed findings of fact, and take possible action on the below listed application** (pursuant to Revenue and Taxation Code Section 1605.4):

APPLICATION:	2002-1632
APPLICANT:	PWREF/MCC-CHINA BASIN, LLC
PARCEL NO.:	3803 005
PARCEL ADDRESS:	0185 BERRY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$224,447,689
APPLICANT'S REVISED OPINION:	$125,000, 000
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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Assessment Appeals Board

3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

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ACCESSIBILITY – The hearing room is wheelchair accessible.

FRYER

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

Agenda

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

WEDNESDAY, MAY 26, 2004
1:30 PM

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1) Public Comment on any agenda item.

2) **Closed Session to deliberate valuation for the below appeal and to review with legal counsel the parties' proposed findings of fact** (pursuant to Revenue and Taxation Code Section 1605.4):

APPLICATION:	2002-0123
APPLICANT:	SOUTHBOURNE INC.
PARCEL NO.:	0294 013
PARCEL ADDRESS:	0340 STOCKTON ST,
TOPIC:	Decline in Value
ENROLLED ASSESSED VALUE:	$23,431,819.00
ASSESSOR RECOMMENDATION OF VALUE AT HEARING:	$21,600,000.00
APPLICANT'S REVISED OPINION:	$13,200,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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Assessment Appeals Board

3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
Thursday, May 27, 2004 To Thursday, May 27, 2004
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1157
APPLICANT:	SHC EMBARCADERO, LLC
PARCEL NO.:	0234 017
PARCEL	0005 0000 THE EMBARCADERO ,
TOPIC:	Base Year / Change in Ownership
CURRENT ASSESSMENT:	$166,775,107.00
APPLICANT'S	$120,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1158
APPLICANT:	SHC EMBARCADERO, LLC
PARCEL NO.:	0234 017
PARCEL	0005 0000 THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$180,262,571.00
APPLICANT'S	$120,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
MAY 18 2004
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Thursday, May 27, 2004 To Thursday, May 27, 2004
9:30 AM (ALL DAY)

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Lobbyist Registration and Reporting Requirements

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, for Thursday, May 27, 2004 at 9:35 a.m.

Present: Peter Fatooh, Diane Robinson and Thomas Ramm

DOCUMENTS DEPT.

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Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-1157	SHC Embarcadero, LLC	Withdrawn
2002-1158	SHC Embarcadero, LLC	A.V.Lowered (Assessor)

There being no further business, the Board, at the hour of 10:14 a.m., recessed to reconvene Friday, May 28, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board June 9, 2004

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

FRIDAY, MAY 28, 2004
9:30 AM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

1) Public Comment on any agenda item.

2) **Closed Session with legal counsel to prepare findings of fact for the following applications** (pursuant to Revenue and Taxation Code Section 1605.4):

A) APPLICATION: 2001-0047
APPLICANT: THE CRAB HOUSE
PARCEL NO.: 2000980236
PARCEL ADDRESS: PIER 49
TOPIC: Decline in Value
CURRENT ASSESSMENT: $531,000
APPLICANT'S OPINION: $-0-
TAXABLE YEAR: 2000
APPEAL TYPE: Possessory Interest
ROLL TYPE: ESCAPE

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MAY 19 2004
Assessment Appeals Board

B)	APPLICATION:	2001-0321
	APPLICANT:	THE CRAB HOUSE
	PARCEL NO.:	1999300416
	PARCEL	PIER 49
	TOPIC:	Base Year / Change in Ownership
	CURRENT ASSESSMENT:	$531,000
	APPLICANT'S OPINION:	$-0-
	TAXABLE YEAR:	1999
	APPEAL TYPE:	Possessory Interest
	ROLL TYPE:	SUPPLEMENTAL
C)	APPLICATION:	2001-0323
	APPLICANT:	THE CRAB HOUSE
	PARCEL NO.:	2001702968
	PARCEL	PIER 49
	TOPIC:	Decline in Value
	CURRENT ASSESSMENT:	$541,6200
	APPLICANT'S OPINION:	$-0-
	TAXABLE YEAR:	2001
	APPEAL TYPE:	Possessory Interest
	ROLL TYPE:	REGULAR

3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE - Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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ACCESSIBILITY – The hearing room is wheelchair accessible.

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, June 1, 2004
9:30 AM (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0959
APPLICANT:	THREE EMBARCADERO CENTER VENTURE, GP
PARCEL NO.:	0232 016
PARCEL ADDRESS:	0003 THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$268,485,624.00
APPLICANT'S REVISED OPINION:	$245,050,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0960
APPLICANT:	TWO EMBARCADERO CENTER ASSOCIATES, GP
PARCEL NO.:	0231 023
PARCEL ADDRESS:	0002 THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$267,424,416.00
APPLICANT'S REVISED OPINION:	$250,310,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
MAY 27 2004
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, June 1, 2004
9:30 AM (ALL DAY)

4) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0961
APPLICANT:	ONE EMBARCADERO CENTER VENTURE, GP
PARCEL NO.:	0230 028
PARCEL ADDRESS:	0001 THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$285,404,462.00
APPLICANT'S REVISED OPINION:	$250,150,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0965
APPLICANT:	FOUR EMBARCADERO CENTER VENTURE, GP
PARCEL NO.:	0233 044
PARCEL ADDRESS:	0004 THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$331,096,896.00
APPLICANT'S REVISED OPINION:	$319,096,896.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0967
APPLICANT:	FOUR EMBARCADERO CENTER VENTURE, GP
PARCEL NO.:	0233 045
PARCEL ADDRESS:	0004V THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,183,624.00
APPLICANT'S OPINION:	$2,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, June 1, 2004
9:30 AM (ALL DAY)

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco for Tuesday, June 1, 2004 at 9:30 a.m.

Present: Peter Fatooh, Lawrence Lee and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

Court Reporter

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6/1/04

Having no public comment, the below listed being present and heard, the Board continued its evidentiary hearing from May 19, 2004, resuming with the assessor's testimony to value, including rebuttal testimony from Concepcion Vandell, an appraiser with the assessor's office. The board then heard the taxpayer's cross-examination of the assessor's office and took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0959	Three Embarcadero Center Venture, GP	Continued to 1:30
2002-0960	Two Embarcadero Center Associates, GP	Continued to 1:30
2002-0961	One Embarcadero Center Venture, GP	Continued to 1:30
2002-0965	Four Embarcadero Center Venture, GP	Continued to 1:30
2002-0967	Four Embarcadero Center Venture, GP	Continued to 1:30

RECESS

The Board, at the hour of 12:02 p.m., recessed from the morning session to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Peter Fatooh, Lawrence Lee and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

Court Reporter

The below listed applicants for change in the assessed valuation of property affecting the assessment roll for the years at issue being present, the Board continued to hear the Taxpayer's cross-examination of the Assessor's office, and then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0959	Three Embarcadero Center Venture, GP	Continued to 6/10/04
2002-0960	Two Embarcadero Center Associates, GP	Continued to 6/10/04
2002-0961	One Embarcadero Center Venture, GP	Continued to 6/10/04
2002-0965	Four Embarcadero Center Venture, GP	Continued to 6/10/04
2002-0967	Four Embarcadero Center Venture, GP	Continued to 6/10/04

There being no further business, the Board, at the hour of 4:22 p.m., recessed to reconvene on Thursday, June 3, 2004 at 1:30 p.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board June 9, 2004

Agenda* / Notice of Assessment Appeals Board

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6/2/04

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Wednesday, June 02, 2004 To Wednesday, June 02, 2004
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2001-0431
APPLICANT:	MARSH USA, INC.
PARCEL NO.:	2001207140
PARCEL	00000003 00000000 EMBARCADERO CENTER , 0200
TOPIC:	
CURRENT ASSESSMENT:	$11,397,197.00
APPLICANT'S	$3,638,160.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0711
APPLICANT:	SEGA OF AMERICA, INC.
PARCEL NO.:	2002206026
PARCEL	00000650 00000000 TOWNSEND ST, 0650
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$6,856,252.00
APPLICANT'S	$0.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

DATE POSTED
MAY 25 2004
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0809
APPLICANT:	MARSH USA, INC.
PARCEL NO.:	2002400375
PARCEL	00000003 00000000 EMBARCADERO CENTER , 0200
TOPIC:	
CURRENT ASSESSMENT:	$11,679,903.00
APPLICANT'S	$6,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0876
APPLICANT:	EXIN, LLC
PARCEL NO.:	2002400395
PARCEL	00000988 00000000 MARKET ST, 0500
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$3,609,782.00
APPLICANT'S	$450,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1229
APPLICANT:	SEGA OF AMERICA, INC.
PARCEL NO.:	2002208193
PARCEL	00000650 00000000 TOWNSEND ST, 0650
TOPIC:	
CURRENT ASSESSMENT:	$5,833,689.00
APPLICANT'S	$2,500,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Wednesday, June 02, 2004 To Wednesday, June 02, 2004
9:30 AM (ALL DAY)

7) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1301
APPLICANT:	YIPES COMMUNICTIONS, INC.
PARCEL NO.:	2002800117
CURRENT ASSESSMENT:	$12,365,025.00
APPLICANT'S	$1,438,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

8) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1533
APPLICANT:	PAIX NET, INC. c/o METROMEDIA FIBER NETWORK
PARCEL NO.:	2002209581
PARCEL	00000501 00000000 02ND ST,
CURRENT ASSESSMENT:	$10,856,632.00
APPLICANT'S	$1,063,019.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1534
APPLICANT:	ABOVENET COMMUNICATIONS c/o METROMEDIA FIBER
PARCEL NO.:	2002209562
PARCEL	00000365 00000000 MAIN ST,
TOPIC:	
CURRENT ASSESSMENT:	$7,330,670.00
APPLICANT'S	$500,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1745
APPLICANT:	MAY E. KLAUS 1992 TRUST
PARCEL NO.:	1181 001
PARCEL	0719 0000 SCOTT ST,
TOPIC:	Base Year / Change in Ownership
CURRENT ASSESSMENT:	$2,801,261.00
APPLICANT'S	$1,206,385.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1746
APPLICANT:	MAY E. KLAUS 1992 TRUST
PARCEL NO.:	1181 001
PARCEL	0719 0000 SCOTT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,862,409.00
APPLICANT'S	$1,206,385.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION:	2002-2221
APPLICANT:	FLAIR DIVERSIFIED PROPERTIES c/o BICKFORD
PARCEL NO.:	5286A007A
PARCEL	2325 2345 JERROLD AVE,
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	$5,147,432.00
APPLICANT'S	$2,724,934.00
TAXABLE YEAR:	1999
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Wednesday, June 2, 2004 at 9:30 a.m.

Present: Lawrence Lee and Adrienne Lacau

Quorum present

Chairperson: Lawrence Lee, Presiding

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The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2001-0431	Marsh USA, Inc.	Postponed
2002-0809	Marsh USA, Inc.	Postponed

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0711	Sega of America, Inc.	Withdrawn
2002-0876	Exin, LLC	Withdrawn
2002-1229	Sega of America, Inc.	Withdrawn
2002-1301	Yipes Communications, Inc.	Postponed
2002-1533	Paix Net, Inc	Withdrawn
2002-1534	Abovenet Communications	Withdrawn
2002-1745	May E.Klaus 1992 Trust	Withdrawn
2002-1746	May E.Klaus 1992 Trust	Withdrawn
2002-2221	Flair Diversified Properties	Postponed

There being no further business, the Board, at the hour of 9:50 a.m., recessed to reconvene Wednesday, June 9, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board July 13, 2004

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

FAXED

Agenda

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

WEDNESDAY, JUNE 3, 2004
1:30 PM

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1) Public Comment on any agenda item.

2) **Closed Session with legal counsel to prepare findings of fact for the following applications** (pursuant to Revenue and Taxation Code Section 1605.4):

A) APPLICATION: 2001-0047
APPLICANT: THE CRAB HOUSE
PARCEL NO.: 2000980236
PARCEL ADDRESS: PIER 49
TOPIC: Decline in Value
CURRENT ASSESSMENT: $531,000
APPLICANT'S OPINION: $-0-
TAXABLE YEAR: 2000
APPEAL TYPE: Possessory Interest
ROLL TYPE: ESCAPE

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DATE POSTED
MAY 28 2004
Assessment Appeals Board

B)	APPLICATION:	2001-0321
	APPLICANT:	THE CRAB HOUSE
	PARCEL NO.:	1999300416
	PARCEL	PIER 49
	TOPIC:	Base Year / Change in Ownership
	CURRENT ASSESSMENT:	$531,000
	APPLICANT'S OPINION:	$-0-
	TAXABLE YEAR:	1999
	APPEAL TYPE:	Possessory Interest
	ROLL TYPE:	SUPPLEMENTAL
C)	APPLICATION:	2001-0323
	APPLICANT:	THE CRAB HOUSE
	PARCEL NO.:	2001702968
	PARCEL	PIER 49
	TOPIC:	Decline in Value
	CURRENT ASSESSMENT:	$541,6200
	APPLICANT'S OPINION:	$-0-
	TAXABLE YEAR:	2001
	APPEAL TYPE:	Possessory Interest
	ROLL TYPE:	REGULAR

3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE - Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a free copy from Ms. Hall or by printing Chapter 67 of the San Francisco Administrative Code on the Internet, at http://www.ci.sf.ca.us/bdsupvrs/sunshine.htm

LOBBYIST REGISTRATION AND REPORTING REQUIREMENTS - Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317;Web site www.sfgov.org/ethics.

ACCESSIBILITY – The hearing room is wheelchair accessible.

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

Agenda

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

TUESDAY, JUNE 8, 2004
9:00 AM

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#1
6/8/04
closed

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

1) Public Comment on any agenda item.

2) **Closed Session with legal counsel to review and discuss procedures and legal issues regarding below listed application** (pursuant to Revenue and Taxation Code Section 1605.4):

APPLICATION:	2002-1172
APPLICANT:	TMG MONTGOMERY ASSOCIATES II, LP
PARCEL NO.:	0289 009
PARCEL ADDRESS:	0180 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$101,509,183.00
APPLICANT'S OPINION:	$50,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

DATE POSTED
JUN 02 2004
Assessment Appeals Board

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE - Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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ACCESSIBILITY – The hearing room is wheelchair accessible.

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, June 08, 2004 To Tuesday, June 08, 2004
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1172
APPLICANT:	TMG MONTGOMERY ASSOCIATES II, LP
PARCEL NO.:	0289 009
PARCEL	0180 0000 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$101,509,183.00
APPLICANT'S	$50,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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Assessment Appeals Board

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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Lobbyist Registration and Reporting Requirements

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

Agenda

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 408, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

WEDNESDAY, JUNE 9, 2004
9:30 AM

SF
A77
#1
6/9/04
closed

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1) Public Comment on any agenda item.

2) **Closed Session to deliberate valuation for the below appeal and to review with legal counsel the parties' proposed findings of fact** (pursuant to Revenue and Taxation Code Section 1605.4):

APPLICATION:	2002-0123
APPLICANT:	SOUTHBOURNE INC.
PARCEL NO.:	0294 013
PARCEL ADDRESS:	0340 STOCKTON ST,
TOPIC:	Decline in Value
ENROLLED ASSESSED VALUE:	$23,431,819.00
ASSESSOR RECOMMENDATION OF VALUE AT HEARING:	$21,600,000.00
APPLICANT'S REVISED OPINION:	$13,200,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

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JUN 03 2004
Assessment Appeals Board

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

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ACCESSIBILITY – The hearing room is wheelchair accessible.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, for Wednesday, June 9, 2004 at 9:42 a.m.

Present: Peter Fatooh, Alec Lambie and Tom Ramm

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Quorum present

Chairperson: Peter Fatooh, Presiding

SF
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closed

The Board commenced its meeting in open session and, having no public comment, convened into closed at 9:46 a.m. to deliberate and take possible action on the below listed applications for changed assessment affecting the Assessment Roll for various years at issue. At the hour of 11:15 a.m., the Board reconvened into open session and took certain action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2002-0123	Southbourne, Inc.	AV Lowered (Assessor)

There being no further business, the Board, at the hour of 11:15 a.m., recessed to reconvene at 11:30 a.m. this same day.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board June 10, 2004

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

Agenda

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 408, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

WEDNESDAY, JUNE 9, 2004
11:30 AM

SF
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6/9/04
closed

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1) Public Comment on any agenda item.

2) **Closed Session to deliberate the valuation, review with legal counsel both parties' proposed findings of fact, and take possible action on the below listed application** (pursuant to Revenue and Taxation Code Section 1605.4):

APPLICATION:	2002-1632
APPLICANT:	PWREF/MCC-CHINA BASIN, LLC
PARCEL NO.:	3803 005
PARCEL ADDRESS:	0185 BERRY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$224,447,689
APPLICANT'S REVISED OPINION:	$125,000, 000
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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DATE POSTED
JUN 02 2004
Assessment Appeals Board

3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE - Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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ACCESSIBILITY – The hearing room is wheelchair accessible.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, for Wednesday, June 9, 2004 at 11:33 a.m.

Present: Alec Lambie, Diane Robinson and David Wilbur

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Quorum present

Chairperson: Alec Lambie, Presiding

SF
A77
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6/9/04
closed

The Board commenced its meeting in open session and, having no public comment, convened into closed at 11:37 a.m. to deliberate and take possible action on the below listed applications for changed assessment affecting the Assessment Roll for various years at issue. At the hour of 1:03 p.m., the Board reconvened into open session and took certain action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2002-1632	PWREF/MCC-China Basin, LLC	AV Lowered (Assessor)

There being no further business, the Board, at the hour of 1:05 p.m., recessed to reconvene at 1:30 p.m. this same day.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board June 24, 2004

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

Agenda

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

WEDNESDAY, JUNE 9, 2004
1:30 PM

SF
A77
#1
6/9/04
closed

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1) Public Comment on any agenda item.

2) **Closed Session to deliberate the valuation and take possible action on the below listed application** (pursuant to Revenue and Taxation Code Section 1605.4):

APPLICATION:	2002-0112
APPLICANT:	RENAISSANCE HOTEL ASSOCIATES
PARCEL NO.:	0330 026
PARCEL ADDRESS:	0055 CYRIL MAGNIN ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$139,887,413.00
APPLICANT'S REVISED OPINION:	$100,300,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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DATE POSTED
JUN 02 2004
Assessment Appeals Board

3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

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ACCESSIBILITY – The hearing room is wheelchair accessible.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, for Wednesday, June 9, 2004 at 1:43 p.m.

Present: Peter Fatooh, Alec Lambie and Diane Robinson

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JUN 18 2004

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Quorum present

Chairperson: Peter Fatooh, Presiding

SF
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#2
6/9/04
closed

The Board commenced its meeting in open session and, having no public comment, convened into closed at 1:46 p.m. to deliberate and take possible action on the below listed applications for changed assessment affecting the Assessment Roll for various years at issue. At the hour of 2:22 p.m., the Board reconvened into open session and took certain action, as specified under this date, on the original of the respective application:

Appeal No.	Name	Disposition
2002-0112	Renaissance Hotel Associates	AV Lowered (Board)

There being no further business, the Board, at the hour of 2:27 p.m., recessed to reconvene Thursday, June 10, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board June 10, 2004

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

Agenda

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 2** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

WEDNESDAY, JUNE 9, 2004
9:00 AM

SF
A77
#1
6/9/04
closed

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1) Public Comment on any agenda item.

2) **Closed Session with legal counsel to review and discuss procedures and legal issues regarding below listed application** (pursuant to Revenue and Taxation Code Section 1605.4):

A)	APPLICATION:	2002-2211
	APPLICANT:	KO, ROBIN
	PARCEL NO.:	5005 003
	PARCEL	0000 0000 V ,
	TOPIC:	
	CURRENT ASSESSMENT:	$1,394.00
	APPLICANT'S	$0.00
	TAXABLE YEAR:	2002
	APPEAL TYPE:	Real Property
	ROLL TYPE:	REGULAR

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DATE POSTED
JUN 02 2004
Assessment Appeals Board

B)	APPLICATION:	2002-2212
	APPLICANT:	KO, ROBIN
	PARCEL NO.:	5005 005
	PARCEL	0000 V ,
	TOPIC:	
	CURRENT ASSESSMENT:	$2,019.00
	APPLICANT'S	$0.00
	TAXABLE YEAR:	2002
	APPEAL TYPE:	Real Property
	ROLL TYPE:	REGULAR

3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

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ACCESSIBILITY – The hearing room is wheelchair accessible.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, for Wednesday, June 9, 2004 at 9:00 a.m.

Present: Lawrence Lee and Mervin Conlan

Quorum present

Chairperson: Lawrence Lee, Presiding

Deputy City Attorney: Marie Blitz

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The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-2211	Robin Ko	Continued
2002-2212	Robin Ko	Continued

There being no further business, the Board, at the hour of 10:10 a.m., recessed to reconvene Thursday, August 5, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board July 13, 2004

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Wednesday, June 09, 2004 To Wednesday, June 09, 2004
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0648
APPLICANT:	FREMONT COMPENSATION, INC. / FREMONT INDEMNITY
PARCEL NO.:	2002200455
PARCEL	00000255 00000000 CALIFORNIA ST, 0000
TOPIC:	
CURRENT ASSESSMENT:	$4,510,762.00
APPLICANT'S	$2,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0765
APPLICANT:	LEE, CUI SANG
PARCEL NO.:	2916 008A
PARCEL	0125 0000 IDORA AVE,
TOPIC:	Base Year / Change in Ownership
CURRENT ASSESSMENT:	$446,322.00
APPLICANT'S	$298,513.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
STATUS:	WITHDRAWN

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0939
APPLICANT:	LEE, CUI SANG
PARCEL NO.:	2916 008A
PARCEL	0125 0000 IDORA AVE,
TOPIC:	
CURRENT ASSESSMENT:	$458,231.00
APPLICANT'S	$298,513.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1588
APPLICANT:	HEARST COMMUNICATIONS, INC.
PARCEL NO.:	2002520665
PARCEL	00000925 00000000 MISSION ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$18,900,451.00
APPLICANT'S	$1,200,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1589
APPLICANT:	HEARST COMMUNICATIONS, INC.
PARCEL NO.:	2002520674
PARCEL	00001901 00000000 ARMY ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$11,901,432.00
APPLICANT'S	$5,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1590
APPLICANT:	HEARST COMMUNICATIONS, INC.
PARCEL NO.:	2002520675
PARCEL	00000110 00000000 05TH ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$2,820,444.00
APPLICANT'S	$600,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION:	2002-1595
APPLICANT:	GAP - OLD NAVY
PARCEL NO.:	2002207422
PARCEL	00000801 00000000 MARKET ST,
TOPIC:	
CURRENT ASSESSMENT:	$15,476,553.00
APPLICANT'S	$7,500,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2002-2211
APPLICANT:	KO, ROBIN
PARCEL NO.:	5005 003
PARCEL	0000 0000 V ,
TOPIC:	
CURRENT ASSESSMENT:	$1,394.00
APPLICANT'S	$0.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2002-2212
APPLICANT:	KO, ROBIN
PARCEL NO.:	5005 005
PARCEL	0000 V ,
TOPIC:	
CURRENT ASSESSMENT:	$2,019.00
APPLICANT'S	$0.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Thursday, June 10, 2004
9:30 AM (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0959
APPLICANT:	THREE EMBARCADERO CENTER VENTURE, GP
PARCEL NO.:	0232 016
PARCEL ADDRESS:	0003 THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$268,485,624.00
APPLICANT'S REVISED OPINION:	$245,110,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0960
APPLICANT:	TWO EMBARCADERO CENTER ASSOCIATES, GP
PARCEL NO.:	0231 023
PARCEL ADDRESS:	0002 THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$267,424,416.00
APPLICANT'S REVISED OPINION:	$250,310,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED
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Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Thursday, June 10, 2004
9:30 AM (ALL DAY)

4) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0961
APPLICANT:	ONE EMBARCADERO CENTER VENTURE, GP
PARCEL NO.:	0230 028
PARCEL ADDRESS:	0001 THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$285,404,462.00
APPLICANT'S REVISED OPINION:	$251,620,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0965
APPLICANT:	FOUR EMBARCADERO CENTER VENTURE, GP
PARCEL NO.:	0233 044
PARCEL ADDRESS:	0004 THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$331,096,896.00
APPLICANT'S REVISED OPINION:	$319,096,896.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0967
APPLICANT:	FOUR EMBARCADERO CENTER VENTURE, GP
PARCEL NO.:	0233 045
PARCEL ADDRESS:	0004V THE EMBARCADERO ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,183,624.00
APPLICANT'S OPINION:	$2,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Thursday, June 10, 2004
9:30 AM (ALL DAY)

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco for Tuesday, June 10, 2004 at 9:32 a.m.

Present: Peter Fatooh, Lawrence Lee and Diane Robinson

Quorum present

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Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

Court Reporter

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Having no public comment, the below listed applicants being present and heard, the Board continued its evidentiary hearing from June 1, 2004, resuming with hearing the taxpayer's cross-examination of the assessor's office. The board then heard redirect testimony from the assessor's office, after which the Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0959	Three Embarcadero Center Venture, GP	Continued to 1:30
2002-0960	Two Embarcadero Center Associates, GP	Continued to 1:30
2002-0961	One Embarcadero Center Venture, GP	Continued to 1:30
2002-0965	Four Embarcadero Center Venture, GP	Continued to 1:30
2002-0967	Four Embarcadero Center Venture, GP	Continued to 1:30

RECESS

The Board, at the hour of 11:55 a.m., recessed from the morning session to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:34p.m.

Present: Peter Fatooh, Lawrence Lee and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits

Court Reporter

The below listed applicants for change in the assessed valuation of property affecting the assessment roll for the years at issue being present, the Board heard rebuttal testimony from the applicant, after which the Board heard closing arguments from both parties. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0959	Three Embarcadero Center Venture, GP	Submitted
2002-0960	Two Embarcadero Center Associates, GP	Submitted
2002-0961	One Embarcadero Center Venture, GP	Submitted
2002-0965	Four Embarcadero Center Venture, GP	Submitted
2002-0967	Four Embarcadero Center Venture, GP	Submitted

There being no further business, the Board, at the hour 3:27 p.m., recessed to reconvene on Wednesday, June 16, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Thursday, July 1, 2004

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, June 16, 2004 to Friday, June 18, 2004
9:30 AM (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0933
APPLICANT:	555 CALIFORNIA STREET, LLC
PARCEL NO.:	0259 029
PARCEL ADDRESS:	0315 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$67,402,759.00
APPLICANT'S OPINION:	$46,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	CONTINUED

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0934
APPLICANT:	555 CALIFORNIA STREET, LLC
PARCEL NO.:	0259 028
PARCEL ADDRESS:	0345 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$53,922,206.00
APPLICANT'S OPINION:	$29,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	CONTINUED

DATE POSTED
JUN 09 2004
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0935
APPLICANT:	555 CALIFORNIA STREET, LLC
PARCEL NO.:	0259 026
PARCEL ADDRESS:	0555 CALIFORNIA ST,
TOPIC:	
CURRENT ASSESSMENT:	$685,771,013.00
APPLICANT'S REVISED OPINION OF VALUE:	$445,300,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2002-0936
APPLICANT:	555 CALIFORNIA STREET, LLC
PARCEL NO.:	0259 027
PARCEL ADDRESS:	0000
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$83,754,674.00
APPLICANT'S REVISED OPINION OF VALUE:	$28,700,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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Disability Access – The hearing room is wheelchair accessible.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco for Wednesday, June 16, 2004, 2004 at 9:35 a.m.

Present: Alec Lambie, Thomas Ramm and Diane Robinson

Quorum present

Chairperson: Alec Lambie, Presiding

Deputy City Attorney: Marie Blits

Court Reporter

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6/16/04

Having no public comment, and the below listed applicant for change in the assessed valuation of property for the year at issue being present, the Board resumed its evidentiary hearing from May 7, 2004, hearing evidence and testimony from the parties regarding the valuation for appeal numbers 2002-0933 and 2002-0934. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0933	555 California Street, LLC	Continued to 1:30 pm
2002-0934	555 California Street, LLC	Continued to 1:30 pm
2002-0935	555 California Street, LLC	Continued; pending tour of subject property
2002-0936	555 California Street, LLC	Continued; pending tour of subject property

RECESS

The Board, at the hour of 12:05 p.m., recessed from the morning session to reconvene at 1:00 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:07 p.m.

Present: Alec Lambie, Thomas Ramm and Diane Robinson

Quorum present

Chairperson: Alec Lambie, Presiding

Court Reporter

The below listed applicants for change in the assessed valuation of property affecting the Assessment Roll for the years at issue being present, the Board continued to hear evidence and testimony from the parties regarding the valuation for appeal number 2002-0933, and then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0933	555 California Street, LLC	Continued to 6/17/04
2002-0934	555 California Street, LLC	Continued to 6/17/04
2002-0935	555 California Street, LLC	Continued; pending tour of subject property
2002-0936	555 California Street, LLC	Continued; pending tour of subject property

There being no further business, the Board, at the hour of 2:53 p.m., recessed to reconvene on Thursday, June 17, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board June 24, 2004

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco for Thursday, June 17, 2004, 2004 at 9:46 a.m.

Present: Alec Lambie, Thomas Ramm and Diane Robinson

Quorum present

Chairperson: Alec Lambie, Presiding

Deputy City Attorney: Marie Blits

Court Reporter

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JUN 28 2004

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#2
6/17/04

Having no public comment, and the below listed applicant for change in the assessed valuation of property for the year at issue being present, the Board resumed its evidentiary hearing from June 16, 2004, continuing to hear evidence and testimony from the parties regarding the valuation for appeal number 2002-0933. The Board then took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	Name	Disposition
2002-0933	555 California Street, LLC	Submitted
2002-0934	555 California Street, LLC	Submitted
2002-0935	555 California Street, LLC	Continued; pending tour of subject property
2002-0936	555 California Street, LLC	Continued; pending tour of subject property

There being no further business, the Board, at the hour of 12:02 p.m., recessed to reconvene on Tuesday, June 29, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board June 24, 2004

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

FAXED

Agenda

NOTICE OF SPECIAL MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
TO BE HELD AT AN ALTERNATE MEETING PLACE LOCATED AT

BANK OF AMERICA BUILDING – 555 CALIFORNIA STREET
for a Tour of the Building that Will Commence at the Northeast Corner of Pine & Kearney

FRIDAY, JUNE 18, 2004
6:00 PM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1) Public Comment

2) **APPLICATIONS:** 2002-0935 and 2002-0936

Applicant: 555 California Street, LLC

APN: 0259-026	**Appeal Type:** Regular	**Taxable Year:** 2002
APN: 0259-027	**Appeal Type:** Regular	**Taxable Year:** 2002

The Board will conduct an on-site tour of the subject property(s) to better acquaint themselves with the layout of the building including mechanical room areas, and to affirm the views offered from the various floors within the building. This meeting will be for the sole purpose of viewing the building. No substantive discussion will be held.

3) Adjourn

DATE POSTED
JUN 0 4 2004
Assessment Appeals Board

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LOBBYIST REGISTRATION AND REPORTING REQUIREMENTS
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Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

Agenda

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No.** 1 HEARING
ROOM 408, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

THURSDAY, JUNE 24, 2004
9:30 AM

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#1
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closed
c.2

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

1) Public Comment on any agenda item.

2) **Closed Session to deliberate valuation for the below appeal and to review with legal counsel the parties' proposed findings of fact** (pursuant to Revenue and Taxation Code Section 1605.4):

A) APPLICATION: 2002-0933
APPLICANT: 555 CALIFORNIA STREET, LLC
PARCEL NO.: 0259 029
PARCEL ADDRESS: 0315 MONTGOMERY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $67,402,759.00
APPLICANT'S OPINION: $46,000,000.00
TAXABLE YEAR: 2002
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: CONTINUED

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Assessment Appeals Board

B)

APPLICATION:	2002-0934
APPLICANT:	555 CALIFORNIA STREET, LLC
PARCEL NO.:	0259 028
PARCEL ADDRESS:	0345 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$53,922,206.00
APPLICANT'S OPINION:	$29,000,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	CONTINUED

C)

APPLICATION:	2002-0935
APPLICANT:	555 CALIFORNIA STREET, LLC
PARCEL NO.:	0259 026
PARCEL ADDRESS:	0555 CALIFORNIA ST,
TOPIC:	
CURRENT ASSESSMENT:	$685,771,013.00
APPLICANT'S REVISED OPINION OF VALUE:	$445,300,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

D)

APPLICATION:	2002-0936
APPLICANT:	555 CALIFORNIA STREET, LLC
PARCEL NO.:	0259 027
PARCEL ADDRESS:	0000
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$83,754,674.00
APPLICANT'S REVISED OPINION OF VALUE:	$28,700,000.00
TAXABLE YEAR:	2002
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

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ACCESSIBILITY – The hearing room is wheelchair accessible.

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San Francisco CA., 94102-4697

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Agenda

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 408, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

TUESDAY, JUNE 29, 2004
9:00 AM

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6/29/04
closed

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1) Public Comment on any agenda item.

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

Review with legal counsel documents received from the parties in response to the Board's May 27, 2004 request for additional information; further deliberate and take possible action on the following application:

Application Number: 2002-0097
Applicant: Leroy Beasley
Parcel: Block 5307, Lot 028 / 1535 McKinnon Avenue
Type: 2000 Base Year Appeal
Assessed Value: $247,016 Applicant's Opinion of Value: $20,270

3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

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JUN 22 2004
Assessment Appeals Board

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

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Disability Access – The hearing room is wheelchair accessible.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, for Tuesday, June 29, 2004 at 9:25 a.m.

Present: Carol Ruth Silver, Donald Schmidt and David Wilbur

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Quorum present

Chairperson: Carol Ruth Silver, Presiding

Deputy City Attorney Paul Zarefsky

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6/29/04
closed

The Board opened its meeting at 9:25 a.m. in open session for public comment. There was no public comment given, so at the hour of 9:32, the Board moved into closed session to deliberate the valuation of the below listed applications affecting the Assessment Roll.

At the hour of 10:23 a.m. the Board reconvened in open session and took action, as specified under this date, on the original of the respective applications:

Appeal No.	**Name**	**Disposition**
2002-0097	Leroy Beasley	A.V. Lowered (Board canceled the supplemental assessment)

There being no further business, the Board, at the hour of 10:26 a.m., recessed to reconvene on Thursday, July 1, 2004 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Wednesday, July 14, 2004

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